

**Order of the Thurston County  
Board of Equalization**

Property Owner: LEE A. INGRIM

Parcel Number(s): 12821131106

Assessment Year: 2016

Petition Number: 16-0028

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>327,050</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>962,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>1,289,650</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>327,050</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>962,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>1,289,650</u></b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Neither party participated in the hearing. The Petitioner purchased the subject property for \$775,000 on April 23, 2014, via a special warranty deed and the Petition states that he has made \$123,440 in improvements since his purchase. The Assessor's Response states that \$200,000 in improvements were made according to a telephone conversation with the property owner. The Petitioner's fee appraisal was not submitted to the Board for review. The Petitioner did not provide any market evidence to support his requested value. The Assessor provided a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the current assessed value. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 24<sup>th</sup> day of August, 2017

  
James Harvison, Chairman

  
Ruth J. Elder, Clerk of the Board

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (6/9/14)

**SHIPPED AUG 28 2017**