

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

Property Owner: DEREK JOHNSON

Parcel Number(s): 11510240200

Assessment Year: 2016

Petition Number: 16-0051

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	\$ 130,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 130,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 130,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 130,200

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither party attended the hearing. The Petition states that this is bare land on a gravel pit and that it is very expensive to get building permits. No evidence was submitted regarding any building restrictions or excessive development costs. The Assessor provided a market-adjusted cost approach, a neighborhood sales listing, and a multiple regression analysis in support of the current assessed value. The Board finds that the Petitioner purchased the subject property for \$155,000 on November 1, 2013. 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 28th 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 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 SEP 07 2017

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

Property Owner: DEREK JOHNSON

Parcel Number(s): 13504120401

Assessment Year: 2016

Petition Number: 16-0052

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>69,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>241,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>310,300</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>69,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>196,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>265,400</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party attended the hearing. The Assessor recommended a reduction in the valuation of the improvements to \$196,200, for a total recommended value of \$265,400. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petitioner did not submit any market evidence to support his requested value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 28th day of August, 2017


James Harvison, Chairman


Ruth J. Elder, Clerk of the Board

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