

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

Property Owner: DEREK JOHNSON AND DAMON JOHNSON

Parcel Number(s): 36900000703

Assessment Year: 2016

Petition Number: 16-0053

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

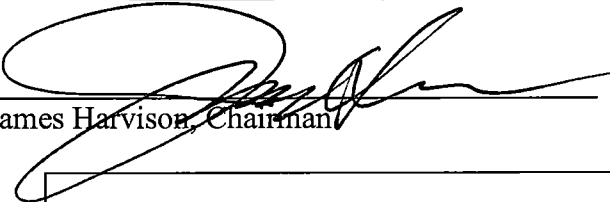
<input checked="" type="checkbox"/> Land	\$ 162,200
<input checked="" type="checkbox"/> Improvements	\$ 54,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 216,500

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 162,200
<input checked="" type="checkbox"/> Improvements	\$ 54,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 216,500

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioners did not participate in the hearing. The Petitioners did not provide any market evidence or income information to support their requested value. The Assessor clarified the current assessed values at the hearing. The Assessor provided a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the current assessed value. The Assessor's Representative that the Petitioners' rents appear to be under market. John Morrison and James Harvison voted to sustain the Assessor's determination of value, with Bob Hastings opposed. The Board concludes that the Petitioners did not provide clear, cogent, and convincing evidence 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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REV 64 0058 (6/9/14)

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