

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

Property Owner: GALEN AND RONDY WRIGHT

Parcel Number(s): 11701420400

Assessment Year: 2016

Petition Number: 16-0124

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

<input checked="" type="checkbox"/> Land	\$ 220,900
<input checked="" type="checkbox"/> Improvements	\$ 584,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 805,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 220,900
<input checked="" type="checkbox"/> Improvements	\$ 584,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 805,300

Assessor's Current Use Value Determination

<input checked="" type="checkbox"/> Land	\$ 195,560
<input checked="" type="checkbox"/> Improvements	\$ 584,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 779,960

BOE Current Use Value Determination

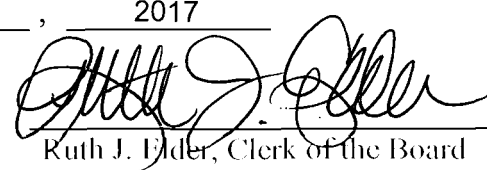
<input checked="" type="checkbox"/> Land	\$ 195,560
<input checked="" type="checkbox"/> Improvements	\$ 584,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 779,960

This decision is based on our finding that: The Board sustains the Assessor's determination of both the true and fair market value and the current use value based on the testimony and evidence presented. The Petitioners' chief concerns is the amount of assessment increase from the previous year. The Board does not consider the percentage of the assessment increase or decrease or the assessment of other properties in determining the true and fair market value of the subject property as of January 1, 2016. *Mason County Overtaxed, Inc. v. The County of Mason, 62 Wn.2d 677 (1963)*. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board concludes that the Petitioners 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 24th day of April, 2017

2017


Robert B. Shirley, 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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