

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

Property Owner: ANN AND MUHAMMAD CHAUDHRY

Parcel Number(s): 54010002100

Assessment Year: 2016

Petition Number: 16-0141

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

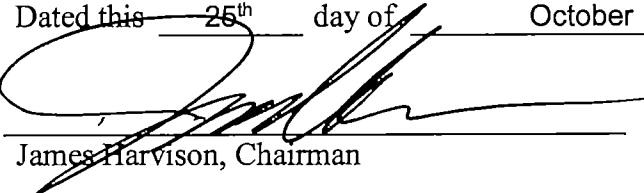
<input checked="" type="checkbox"/> Land	\$ 55,900
<input checked="" type="checkbox"/> Improvements	\$ 130,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 186,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 55,900
<input checked="" type="checkbox"/> Improvements	\$ 130,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 186,100

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the parties participated in the hearing. On the day of the hearing, the Petitioners left a voice mail message for the Clerk requesting to reschedule the hearing. The Board had already rescheduled the hearing twice to accommodate the Petitioners. The Board could not accommodate another request to reschedule the hearing. The Petition states that the home is low cost construction involving a former garage converted to a home that is in below average to poor condition. The Petitioners contend that "to come to a fair comparison of this home with other homes, assessed value of similar home needs to be divided by 10 to come to fair assessment of this home." The Petitioners did not provide any market evidence or cost to cure bids to support their requested value of \$29,750. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the adjusted sale prices of the Assessor's comparable sales support a higher value for the subject property. 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 25th day of October, 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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