

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

Property Owner: PAUL MINKER

Parcel Number(s): 99900407800

Assessment Year: 2016

Petition Number: 16-0257

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

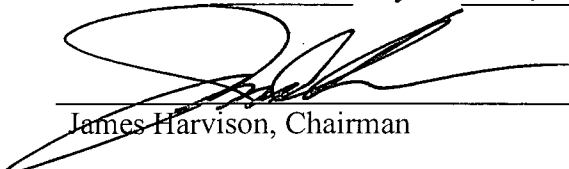
<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 70,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 70,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 70,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 70,300

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 Petition states that the property is "30 year old mobile in fair condition." The Petitioner also reiterates his concerns that the City of Rainier does not provide adequate services to the Mountain View Estates area. The Petitioner provided four comparable sales in support of the current assessed value. The Board does not find the Petitioner's sales to be convincing evidence. The Assessor provided a market-adjusted cost approach, a neighborhood sales listing, and a personal property market model regression value 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 24th day of May, 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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