

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

Property Owner: DARRELL & ANGELA MINKER

Parcel Number(s): 63550015400

Assessment Year: 2016

Petition Number: 16-0258

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**

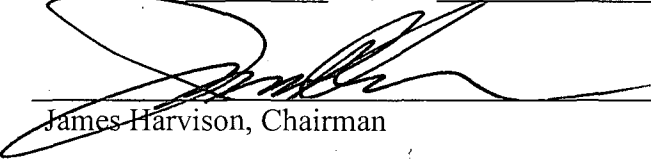
<input checked="" type="checkbox"/> Land	\$ 41,000
<input checked="" type="checkbox"/> Improvements	\$ 187,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 228,300</b>

**BOE True and Fair Value Determination**

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<input checked="" type="checkbox"/> Improvements	\$ 187,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 228,300</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Board relies, in a measure, on its previous reviews of the subject property. The Petition lists concerns about the percentage of the assessment increase from prior years. The Board does not consider the amount of assessment increase in determining the true and fair market value as of January 1, 2016. The Petitioners reiterated their concerns about the character of the neighborhood and the lack of City services to the Mountain View Estates area. The Petitioners report that there are signs posted at the entrance to the neighborhood advising of a "rough road." The Petitioners provided two comparable sales in support of their requested value. The Board finds that the Petitioners' sales are generally inferior to the subject property. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Assessor's comparable sales 1 and 4 are also located on Tipsoo Loop, and the adjusted sale prices of \$147.51 per square foot and \$152.86 per square foot well support the current assessed value of \$136 per square foot for the subject property. The Board finds 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 24<sup>th</sup> 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](http://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)

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