

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

Property Owner: ROY BOZUNG

Parcel Number(s): 21612110000

Assessment Year: 2016

Petition Number: 16-0271

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	\$ 74,250
<input checked="" type="checkbox"/> Improvements	\$ 105,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 179,550

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 74,200
<input checked="" type="checkbox"/> Improvements	\$ 94,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 168,800

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the valuation to \$74,200 for the land and \$94,600 for the improvements, for a total recommended value of \$168,800. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petitioner did not provide any market evidence in support of his requested value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Board finds that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 8th day of June, 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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