

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

Property Owner: KERRY ARTHUR HART

Parcel Number(s): 77100015300

Assessment Year: 2016

Petition Number: 16-0363

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	\$ 273,550
<input checked="" type="checkbox"/> Improvements	\$ 184,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 457,850

BOE True and Fair Value Determination

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<input type="checkbox"/> Minerals	\$
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TOTAL:	\$ 457,850

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous review of the subject property. The Petitioner testified that his previous appeal for the 2015 assessment year, Petition Number 15-0433 and Docket No. 90952, was stipulated at the Board of Tax Appeals with a land value of \$241,750, an improvement value of \$171,250, and a total value of \$413,000. The Petitioner requested a total valuation of \$392,350 for the 2016 assessment year. The Petitioner testified about the percentage of assessment increases and decreases. The Board does not consider the percentage of assessment increase or decrease or the assessed value of other properties in determining the true and fair market value of the subject property as of January 1, 2017. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Petitioner did not provide any market evidence to support his opinion of value. The Board finds that the Assessor's comparable sales well support 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 12th 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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