

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

Property Owner: LORI GENSON

Parcel Number(s): 39270002400

Assessment Year: 2016

Petition Number: 16-0399

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**

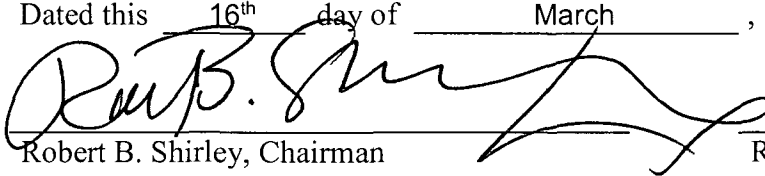
<input checked="" type="checkbox"/> Land	\$ 84,250
<input checked="" type="checkbox"/> Improvements	\$ 296,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 380,550</b>

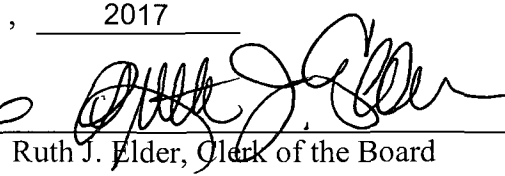
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 84,250
<input checked="" type="checkbox"/> Improvements	\$ 296,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 380,550</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 attended the hearing to offer testimony. The Petitioner purchased the subject property for \$305,000, on July 28, 2014. The Petitioner provided the Board of Equalization's Order from the 2015 assessment year, a property listing, and a fee appraisal for \$305,000 from July 21, 2014, in support of her requested value. The Board does not consider property listings, only comparable sales. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the comparable sales in the Petitioner's fee appraisal were less persuasive than the Assessor's comparable sales from 2015 and 2016. 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 16<sup>th</sup> day of March, 2017

  
Robert B. Shirley, 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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