

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

Property Owner: W. TERRA AND WILLIAM HEGY

Parcel Number(s): 35903203000

Assessment Year: 2016

Petition Number: 16-0301

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

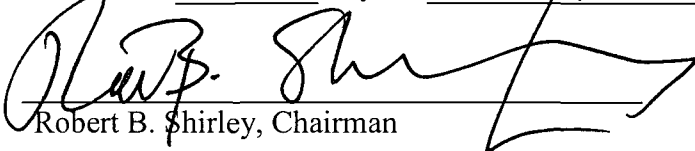
<input checked="" type="checkbox"/> Land	\$ 65,350
<input checked="" type="checkbox"/> Improvements	\$ 384,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 450,050

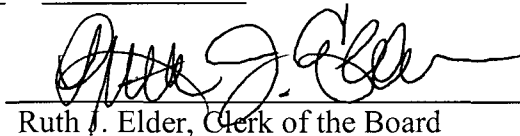
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 65,350
<input checked="" type="checkbox"/> Improvements	\$ 384,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 450,050

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 Petitioners mentioned a fee appraisal of July 1, 2016, for \$440,000 but a copy of the appraisal was not submitted to the Board for review. The Petitioner contends that the quality is average/good rather than good. The Petitioner testified that: the Assessor's comparable sales are not located at Boston Harbor; the Assessor is not adequately adjusting the assessed values of other properties for their views; and the subject property does not have a view. The Board notes that the Assessor did not value a view on the subject property and that the Assessor made negligible adjustments for views on the sales adjustment grid. The Board does not consider the assessed values of other properties in establishing the true and fair market value of the subject property as of January 1, 2016. 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 well support the current assessed value for the subject property. The Board concludes 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 6th day of April, 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 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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