

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

Property Owner: LELAND AND LORI SNELLGROVE

Parcel Number(s): 49030001100

Assessment Year: 2016

Petition Number: 16-0417

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**

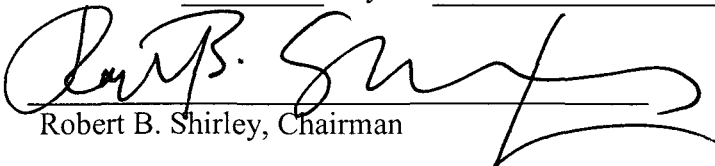
<input checked="" type="checkbox"/> Land	\$ <u>58,950</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>283,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>342,750</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>58,950</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>283,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>342,750</u></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 Petitioners provided a one-page excerpt of a fee appraisal from July 12, 2016, for \$335,600. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the excerpt of the fee appraisal was unpersuasive, as it did not include information regarding the comparable sales that were considered by the fee appraiser. 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 9<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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