

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

Property Owner: RICHARD & LAVONNE BAILEY

Parcel Number(s): 99900488200

Assessment Year: 2016

Petition Number: 16-0440

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	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>3,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>3,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>3,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>3,600</u>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Petition states, "It's a 72 model mobile-no remodelled." and "Rent has not increase for 6 years." However, the Petitioners provided no market evidence in support of the requested value. The Assessor provided a market-adjusted cost approach, a neighborhood sales listing, and a personal property market model regression value in support of the current assessed value. 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 24th day of May, 2017


James Harrison, 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED JUN 02 2017

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

Property Owner: RICHARD & LAVONNE BAILEY

Parcel Number(s): 12717330600

Assessment Year: 2016

Petition Number: 16-0441

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	\$ 82,500
<input checked="" type="checkbox"/> Improvements	\$ 6,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 89,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 24,500
<input checked="" type="checkbox"/> Improvements	\$ 6,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 31,200

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation of the land based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the land valuation to \$24,500, for a total recommended value of \$31,200. The standard of review is reduced to clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petitioners shared concerns about the percentage of the assessment increase. The Petitioners provided no market evidence in support of the requested value. The Board does not consider the percentage of the assessment increase in determining the true and fair market value of the property as of January 1, 2016. The Assessor provided a market-adjusted cost approach and a neighborhood sales listing in support of the recommended value. The Board finds that the recommended value is substantially less than the Petitioners' requested value. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 24th day of May, 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED JUN 02 2017

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

Property Owner: RICHARD & LAVONNE BAILEY

Parcel Number(s): 12717330700

Assessment Year: 2016

Petition Number: 16-0442

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

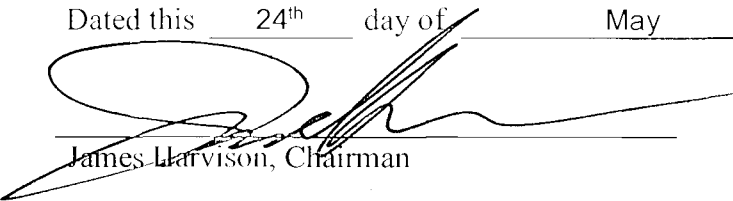
<input checked="" type="checkbox"/> Land	\$ <u>95,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>95,500</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>68,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>68,700</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation of the land based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction to \$68,700. The standard of review is reduced to clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petitioners shared concerns about the percentage of the assessment increase. The Petitioners provided no market evidence in support of the requested value. The Board does not consider the percentage of the assessment increase in determining the true and fair market value of the property as of January 1, 2016. The Assessor provided a market-adjusted cost approach and a neighborhood sales listing in support of the recommended value. The Board finds that the recommended value is substantially less than the Petitioners' requested value. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 24th day of May, 2017


James Larverson, 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED JUN 02 2017