

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

Property Owner: LAUREL DEFOREST

Parcel Number(s): 12936340102

Assessment Year: 2016

Petition Number: 16-0453

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

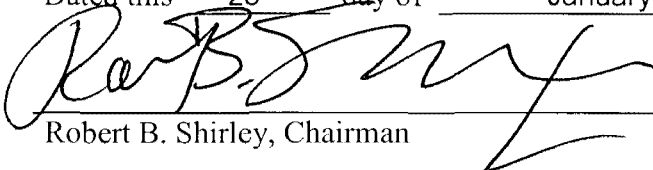
<input checked="" type="checkbox"/> Land	\$ 112,650
<input checked="" type="checkbox"/> Improvements	\$ 466,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 578,650

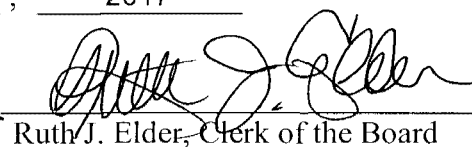
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 112,650
<input checked="" type="checkbox"/> Improvements	\$ 466,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 578,650

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. Neither of the parties attended the hearing to offer testimony. The Petitioner states in her petition that the house and shop are nearly 30 years old, are in need of repair, and were never entirely finished. The Petitioner did not provide any cost to cure estimates. The Petitioner also stated that a portion of the property is a bog. The Assessor provides an adjustment for 40 percent of the property being wetlands. The Petitioner stated that "I was preparing to sell last year and was told that I would have to sell well under the assessed value," but she did not provide any market evidence in support of her opinion of value. The Assessor provided a market-adjusted cost approach and comparable sales to 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 23RD day of January, 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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REV 64 0058 (6/9/14)

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