

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

Property Owner: DAVID E PRATT

Parcel Number(s): 45600401400

Assessment Year: 2016

Petition Number: 16-0463

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**

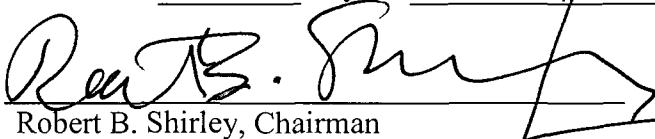
<input checked="" type="checkbox"/> Land	\$ <u>51,650</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>245,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>297,350</u></b>

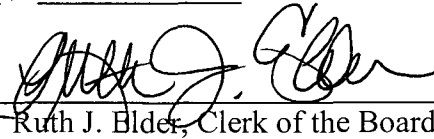
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>51,650</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>245,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>297,350</u></b>

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 party participated in the hearing to offer testimony. The Petitioner purchased the subject property for \$199,000 on April 14, 2011 from the Federal National Mortgage Association via a special warranty deed. The Petitioner listed concerns about the increase in the assessed value. The Board does not consider the increase in the assessed value when determining the true and fair market value as of January 1, 2017. The Petitioner listed needed repairs, but did not provide any cost to cure estimates. The Assessor provided a market-adjusted cost approach comparable sales in support of 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 6<sup>th</sup> 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](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)

**SHIPPED APR 19 2017**