

Order of the Thurston County

Board of Equalization

Property Owner: SOUTHGATE DEVELOPMENT CO. INC., LESSEE: O'REILLY AUTO PARTS

Parcel Number(s): 09080049000

Assessment Year: 2016

Petition Number: 16-0501

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

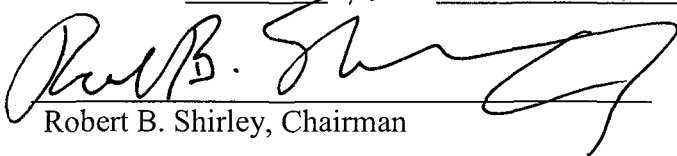
<input checked="" type="checkbox"/> Land	\$ 272,900
<input checked="" type="checkbox"/> Improvements	\$ 255,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 528,500

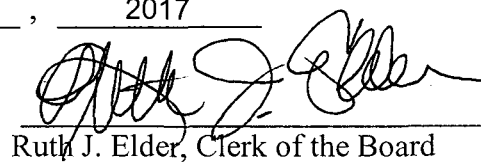
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 272,900
<input checked="" type="checkbox"/> Improvements	\$ 255,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 528,500

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Petitioner's representative did not participate in the hearing to offer testimony. The Board had no questions for the Assessor's representative. The Petitioner did not provide any market evidence or income information in support of the requested value, despite the statement on the Petition that "sales and income analysis does not support assessed value." The Assessor provided a market-adjusted cost approach, comparable sales, and an income analysis 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 8th day of May, 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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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

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