

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

Property Owner: LEEAN & ROBERT JOHNSON

Parcel Number(s): 39350100800

Assessment Year: 2016

Petition Number: 16-0503

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>84,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>8,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>93,300</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>80,150</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>9,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>89,950</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the land value to \$80,150 and an increase in the improvement value to \$9,800, for a total recommended value of \$89,950. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petition listed concerns about the shallow depth of the lake and sunken logs that interfere with fishing and water recreation. The Petitioners provided photos of the conditions of the lake. The Assessor provided a market-adjusted cost approach and a neighborhood sales listing in support of the recommended value. The Board finds that the Petitioners did not provide any market evidence in support of their 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 29th day of June, 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 JUL 12 2017

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

Property Owner: LEEAN & ROBERT JOHNSON

Parcel Number(s): 39350100901

Assessment Year: 2016

Petition Number: 16-0504

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	\$ 84,450
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 84,450

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 79,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 79,000

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the valuation to \$79,000. The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence due to the Assessor's recommended reduction. The Petition listed concerns about the shallow depth of the lake and sunken logs that interfere with fishing and water recreation. The Petitioners provided photos of the conditions of the lake. The Assessor provided a market-adjusted cost approach and a neighborhood sales listing in support of the recommended value. The Board finds that the Petitioners did not provide any market evidence in support of their 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 29th day of June, 2017


James Harrison, Chairman


Ruth J. Elder, Clerk of the Board

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