

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

Property Owner: SCOTT & SUSAN RITTER

Parcel Number(s): 77200005100

Assessment Year: 2016

Petition Number: 16-0525

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	\$ 254,950
<input checked="" type="checkbox"/> Improvements	\$ 30,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 285,750

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 230,200
<input checked="" type="checkbox"/> Improvements	\$ 30,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 261,000

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 attended the hearing. The Assessor recommended a reduction in the valuation of the land to \$230,200, for a total recommended value of \$261,000. 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 Petitioners did not submit any market evidence to support their requested value. The Petition mentions an appraisal, but the appraisal was not submitted to the Board for review. The Petitioners informed the Board's Clerk that they agree with the Assessor's recommended reduction. The Assessor provided a market-adjusted cost approach and comparable sales in support of the recommended value. The Board finds that the recommended value is supported by the market evidence. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 28th day of August, 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.

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