

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

Property Owner: JOHN H. MOODY

Parcel Number(s): 40000300000

Assessment Year: 2021

Petition Number: 21-0206

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	\$ 334,000
<input checked="" type="checkbox"/> Improvements	\$ 13,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 347,500

BOE True and Fair Value Determination

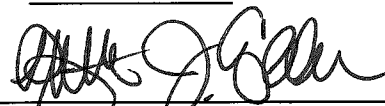
<input checked="" type="checkbox"/> Land	\$ 334,000
<input checked="" type="checkbox"/> Improvements	\$ 5,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 339,000

This decision is based on our finding that: The Petitioner and his nephew, Don Moody, participated in the teleconference hearing. Don Moody testified that: the utilities on the property have not been updated; there is only one well on the subject property; there is a pipeline easement; the pole building is a temporary structure; there is root rot in the trees; and the road will need to be improved prior to any development or subdivision. The Assessor's Office was represented by Appraiser Analyst Sam Howe, who prepared a written Response to the Petition. Appraiser Analyst Jacob Johansen observed the hearing. Mr. Howe reviewed his comparable sales with the Board. He testified that: the Assessor is valuing the land only, not the timber value; the shop is not a temporary structure; the Assessor's value accounts for the easement; there were 3 wells and a septic system supporting old mobile homes; there is evidence that the land will perc; and the Assessor assigns a value for on-site utilities but is not valuing the individual wells. The Board sustains the Assessor's land value but adopts the Petitioner's requested improvement value based on the testimony and evidence presented.

Dated this 25th day of April, 2023



Diane Pust, Vice Chairman



Ruth J. Elder, Clerk of the Board

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at <https://bta.wa.gov> within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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REV 64 0058 (5/25/2017)

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