

# Order of the Thurston County

## Board of Equalization

Property Owner: Fred & Karen Thompson (Prior Owners) and Jeremy & Chelsea Burke (Current Owners)

Parcel Number(s): 11921320600

Assessment Year: 2020

Petition Number: 20-0165

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>150,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>232,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>382,300</u></b>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>150,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>232,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>382,300</u></b>

This decision is based on our finding that: Neither the prior nor current owners participated in the teleconference hearing. On Petition, the prior owners shared concerns about the neighboring properties. Appraiser Analyst Sam Howe participated in the hearing and provided a written Response to the Petition. Mr. Howe reviewed the comparable sales. The Board notes that the property sold for \$685,000 on August 25, 2021. The Board finds that the Petitioners did not provide comparable sales or estimated costs for repairs. The Board concludes that the Petitioners 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 18<sup>th</sup> 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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