

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

Property Owner: SUSAN WOODWARD & MELONIE ROCKWELL

Parcel Number(s): 21718220301

Assessment Year: 2021

Petition Number: 21-0529

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	\$ 113,300
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 113,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 113,300
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 113,300

This decision is based on our finding that: The Petitioners did not participate in the teleconference hearing. On Petition, they shared concerns about the building restrictions due to the Mazama Pocket gopher. 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 testified that the Assessor added adjustments for the presence of the pocket gophers and for undeveloped land. He noted that the Petitioners knew about the pocket gophers when they purchased the property for \$145,000 on April 10, 2019. The Board finds that the valuation has been adequately adjusted and the Petitioners purchased the property for more than the assessed value. 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 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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