

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

Property Owner: THOMAS & SANDRA BEATTIE

Parcel Number(s): 11706430708

Assessment Year: 2021

Petition Number: 21-0577

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>145,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>132,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>277,100</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>145,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>132,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>277,100</u>

This decision is based on our finding that: The Petitioners did not participate in the teleconference hearing. On Petition, the Petitioners shared concerns about the condition and an unknown "location and right of way issue." 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 values the subject residence in fair condition and that the Assessor does not value residential fences. The Board finds that the Petitioners did not provide cost-to-cure estimates or comparable sales in support of their requested 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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