

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

Property Owner: SEYED IMAN REJAIE SHOSHTARI

Parcel Number(s): 21832220701

Assessment Year: 2021

Petition Number: 21-0007

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	\$ 177,000
<input checked="" type="checkbox"/> Improvements	\$ 118,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 295,000

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 118,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 295,000

This decision is based on our finding that: The Petitioner did not participate in the telephonic hearing. On Petition, the Petitioner shared concerned about potential flooding from Lake St. Clair due to high water levels. The Petitioner also shared a fee appraisal of February 28, 2018, for \$240,000. 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 this is a small home on Lake St. Clair that the Petitioner purchased for \$230,000 in 2018. He stated that the Assessor has reduced the assessed value by 30 percent in consideration of the flooding issues. He clarified that the portion of the land located in the lake is counted as wetlands. The Board finds that the Petitioner 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. The Board further finds that the Assessor has considered the fee appraisal submitted by the Petitioner and the flooding issues.

Dated this 2nd day of May, 2023



Diane Pust, Vice Chairman



Ruth 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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