

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

Property Owner: DENISE FLORES, THOMAS & MICHELLE STEDMAN

Parcel Number(s): 21830410200

Assessment Year: 2021 Petition Number: 21-0102

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	\$ 185,600
<input checked="" type="checkbox"/> Improvements	\$ 720,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 905,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 185,600
<input checked="" type="checkbox"/> Improvements	\$ 581,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 766,800

This decision is based on our finding that: Petitioner Thomas Stedman participated in the teleconference hearing. He testified about comparable sales information that was not provided to the Board prior to the hearing. He expressed concerns about the assessed value, noting that the original assessment represented nearly a \$300,000 increase. 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 about the reasons for the Assessor's recommended reduction, including changes to both the quality and condition and a functional adjustment to the secondary residence. The Board finds that the reasons for the Assessor's recommended reduction involve appraisal judgment, so the standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence. The Board finds that the Petitioner submitted insufficient evidence to warrant a further reduction in value. The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented.

Dated this 2nd day of May, 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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