

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

Property Owner: GARY AND SANDRA OHLINGER
Parcel Number(s): 21832221600
Assessment Year: 2021 Petition Number: 21-0108

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	\$ 288,400
<input checked="" type="checkbox"/> Improvements	\$ 294,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 582,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 263,400
<input checked="" type="checkbox"/> Improvements	\$ 236,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 499,400

This decision is based on our finding that: Petitioner Sandra Ohlinger participated in the teleconference hearing. She testified that: there is 2.02 acres of land, but the remainder is unusable property in terms of building and difficult for them to maintain; they have their own well and septic; and the home is 1,656 square feet. 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's Office values a community well the same as an individual well. He reviewed the Assessor's comparable sales. He stated that the Assessor's Office primarily values properties by the square foot. The Board finds that the Petitioner provided clear and compelling testimony as well as a comparable sale. The Board adopts the Petitioner's requested value 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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REV 64 0058 (5/25/2017)

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