

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

Property Owner: WILLIAM & DEBORAH MARCHANT

Parcel Number(s): 21831140101

Assessment Year: 2021

Petition Number: 21-0160

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>124,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>124,700</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>124,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>124,700</u>

This decision is based on our finding that: Petitioner William Marchant testified about the steep slope, access issues for this parcel, and the permitting issues with the adjacent parcel. 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 subject parcel is a separate, buildable lot. He stated that the owners will need to grant access to this parcel through their adjacent property. The Board finds 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 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED DEC 29 2023

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

Property Owner: WILLIAM & DEBORAH MARCHANT

Parcel Number(s): 21831140500

Assessment Year: 2021

Petition Number: 21-0161

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>216,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>228,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>444,400</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>216,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>228,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>444,400</u>

This decision is based on our finding that: Petitioner William Marchant testified that the pole barn has garage with a loft with 700 square feet of living area. He testified about the critical slope issues and permitting challenges involved with this property. 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 is not valuing the finished area in the carriage house. The Board finds 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 2nd day of May, 2023



Diane Pust, Vice Chairman



Ruth J. Elder, Clerk of the Board

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