

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

Property Owner: JUSTIN SHAHAN

Parcel Number(s): 77020600000

Assessment Year: 2021

Petition Number: 21-0187

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	\$ 67,000
<input checked="" type="checkbox"/> Improvements	\$ 142,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 209,600</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 67,000
<input checked="" type="checkbox"/> Improvements	\$ 142,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 209,600</b>

This decision is based on our finding that: The Petitioner did not participate in the teleconference hearing. 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 modular home as opposed to a manufactured home. He reviewed his comparable sales with the Board. 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.

Dated this 2<sup>nd</sup> 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: JUSTIN SHAHAN

Parcel Number(s): 81050003500

Assessment Year: 2021

Petition Number: 21-0188

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>287,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>257,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>544,100</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>287,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>257,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>544,100</u></b>

This decision is based on our finding that: The Petitioner did not participate in the teleconference hearing. 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. 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.

Dated this 2<sup>nd</sup> day of May, 2023

  
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Diane Pust, Vice Chairman

  
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Ruth J. Elder, Clerk of the Board

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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (5/25/2017)

**SHIPPED DEC 29 2023**