

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

Property Owner: RONALD COLEMAN

Parcel Number(s): 58350200600

Assessment Year: 2021

Petition Number: 21-0607

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	\$ 266,300
<input checked="" type="checkbox"/> Improvements	\$ 280,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 547,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 234,975
<input checked="" type="checkbox"/> Improvements	\$ 280,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 515,775

This decision is based on our finding that: Petitioner Ronald Coleman participated in the teleconference hearing. Mr. Coleman requested a revised land value of \$234,975, based on the broker's opinion of value from Mr. Al Eckroth. Mr. Coleman stated that he had no quarrel with the Assessor's building value. 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. He stressed that the Assessor must consider the value of the total property, and that the subject property is not comparable to bare land. The Board finds the broker's opinion of value to be compelling evidence and adopts the Petitioner's revised 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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