

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

Property Owner: JAMES & DARLENE KELLERMAN FAMILY TRUST

Parcel Number(s): 83210002200

Assessment Year: 2021

Petition Number: 21-0041

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>126,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>669,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>796,100</u></b>

**BOE True and Fair Value Determination**

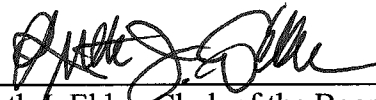
<input checked="" type="checkbox"/> Land	\$ <u>126,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>669,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>796,100</u></b>

This decision is based on our finding that: Petitioners James and Darlene Kellerman Family Trust did not participate in the teleconference hearing. On Petition, the Petitioners provided information on comparable sales. The Assessor was represented by Appraiser Analyst Sam Howe, who provided a written Response to the Petition. Mr. Howe reviewed the comparable sales in his Response. He explained that some of the comparable sales required significant adjustments for time. The Board finds that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness. The Board sustains the Assessor's value.

Dated this 23<sup>rd</sup> day of May, 2023



Diane Pust, 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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