

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

Property Owner: TODD & THERESA BENNETT

Parcel Number(s): 52930127300

Assessment Year: 2021

Petition Number: 21-0071

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	\$ 123,100
<input checked="" type="checkbox"/> Improvements	\$ 682,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 805,400

BOE True and Fair Value Determination


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<input checked="" type="checkbox"/> Improvements	\$ 682,300
<input type="checkbox"/> Minerals	\$
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TOTAL:	\$ 805,400

This decision is based on our finding that: Petitioner Todd Bennett participated in the teleconference hearing. He testified that that: there are no comparable sales over \$800,000; the average price for their model is \$680,000; the subject home is located on the golf course but does not have a direct view of the golf course due to the trees; and most of the comparable homes have views, which add to the value. The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response to the Petition. Mr. Howe testified that: Hardiplank siding is not an option in the Assessor's valuation system, but wood siding has the same base cost, and the various upgrades impact the values. He testified that Assessor's Comparable Sale 1 is the best comparable sale and also a treed golf course lot. Mr. Howe noted that Comparable Sale 6 is the 2018 sale of the subject property. He stated that the current assessed value is well-supported. 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 23rd 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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