

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

Property Owner: JAMES & JUDY ELMORE

Parcel Number(s): 22616110700

Assessment Year: 2016

Petition Number: 16-0559

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	\$ 38,750
<input checked="" type="checkbox"/> Improvements	\$ 56,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 95,050

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 38,750
<input checked="" type="checkbox"/> Improvements	\$ 56,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 95,050

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony presented. Neither party attended the hearing. The Petitioners did not provide any market evidence or cost to cure estimates to support their requested value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board concludes 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 12th day of June, 2017


James Harvison, Chairman


Ruth J. Elder, Clerk of the Board

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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