

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

Property Owner: DUJARDIN CUSTOM HOMES INC.

Parcel Number(s): 75301600100

Assessment Year: 2016

Petition Number: 16-0560

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

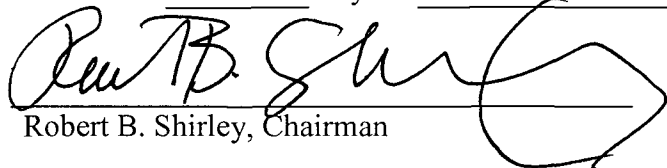
<input checked="" type="checkbox"/> Land	\$ <u>361,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>817,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>1,178,300</u>

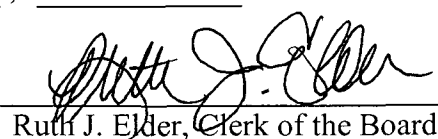
BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ <u>817,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>1,178,300</u>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Petitioner's Representative did not participate in the hearing. The Board did not have any questions for the Assessor's Representative, so there was no testimony. The Petitioners provided financial statements and USDA-RD forms. The Petitioners did not provide comparable sales or other evidence in support of the requested total value of \$592,880. The Assessor provided a market-adjusted cost approach, comparable sales, and an income approach in support of the current assessed value. The Assessor recognized that the property operates as a US Department of Agriculture Rural Development Section 515 project and is subject to the program restrictions. 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 23rd day of March, 2017


Robert B. Shirley, 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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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED APR 11 2017