Order of the Thurston County

Board of Equalization

Property Owner: G	GOD'S PORTION		· · ·	
Parcel Number(s):	22719210800		 .	
` ′ -	2016	Petition Number: 16-06	32	
	ne evidence presented by the partie of the overrules the determination	s in this appeal, the Board n of the assessor.	hereby:	
Assessor's True and Fair Value Determination BOE True and Fair Value Determination				
on the evidence prese reduction in the valua- the fencing not locate fencing located on the valuation change is the standard of review re- cost approach in supp	\$ 140,450 d on our finding that: The Board a ented. The Petitioner did not particulation of the improvements to \$3,20 and on the subject parcel. The Assess the subject property is being assessed the result of a manifest error correct emains clear, cogent, and convincing port of the recommended value. The	ipate in the hearing. The A 10 for a total value of \$133 sor's Representative clarify d on the subject property. The find pursuant to RCW 84.4 ag evidence. The Assessor is Board finds that the Assessor	\$ 133,350 mmended reduction based assessor recommended a ,350 due to the removal of fied that only the 175 feet of The Board finds that this 48.065(1)(a). Therefore, the provided a market-adjusted essor's recommended	
provide clear, cogent	ole and supported by the evidence. ' , and convincing evidence sufficient for arrant a further reduction in the val	nt to overcome the Assesso		
Dated this 26 th	day of October		Jan .	
James Harvison, Cha	irman	Ruth J. Elder, Clerk of th	ne Board	
PO Box 40915, within thirty day either your coun To ask about the availabil	NOT be appealed to the State Board of Tax Olympia, WA 98504-0915 or at their ys of the date of mailing of this order ity assessor or the State Board. ity of this publication in an alternate formers use the Washington Relay Service by	Appeals by filing a notice ir website at bta.state.wa.us/r. The Notice of Appeal format for the visually impaired, ple	/appeal/forms.htm m is available from ease call 1-800-647-	

REV 64 0058 (6/9/14)

Distribution: • Assessor • Petitioner • BOE File

Order of the Thurston County

Board of Equalization

Property Owner: GOD'S PORTION						
Parcel Number(s): 22719210900	-					
Assessment Year: 2016	Petition Number: 16-063	3				
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 BOE True and Fair Value Determination						
	∠ Land	\$	70,100			
☐ Improvements \$ 10,400		\$	0			
Minerals \$	☐ Minerals	\$				
Personal Property \$	Personal Property	\$	·			
TOTAL: \$ 80,500	TOTAL:	\$	70,100			
reduction in the valuation of the improvements to \$0 for a total value of \$70,100 due to the removal of the fencing not located on the subject parcel. The Assessor's Representative clarified that no fencing is being assessed on the subject property. The Board finds that this valuation change is the result of a manifest error correction pursuant to RCW 84.48.065(1)(a). Therefore, the standard of review remains clear, cogent, and convincing evidence. The Assessor provided a market-adjusted cost approach in support of the recommended value. The Board finds that the Assessor's recommended reduction is reasonable and supported by the evidence. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a further reduction in the valuation.						
Dated this 26th day of October		KO				
James Harvison, Chairman	Ruth J. Elder, Clerk of the	Boa	rd			
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NOTICE CONTRACTOR OF THE PROPERTY OF THE PROPE						
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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