

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

Property Owner: GOD'S PORTION

Parcel Number(s): 22719210800

Assessment Year: 2016

Petition Number: 16-0632

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**

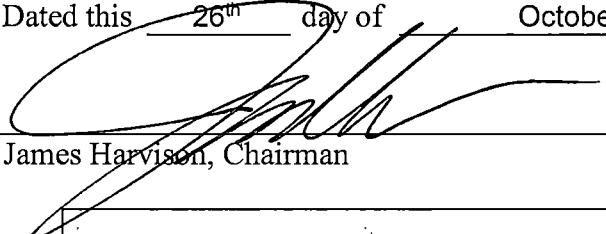
<input checked="" type="checkbox"/> Land	\$ 130,150
<input checked="" type="checkbox"/> Improvements	\$ 10,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 140,450</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 130,150
<input checked="" type="checkbox"/> Improvements	\$ 3,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 133,350</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. The Petitioner did not participate in the hearing. The Assessor recommended a reduction in the valuation of the improvements to \$3,200 for a total value of \$133,350 due to the removal of the fencing not located on the subject parcel. The Assessor's Representative clarified that only the 175 feet of fencing located on the subject property 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 26<sup>th</sup> day of October, 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](http://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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (6/9/14)

**SHIPPED NOV 02 2017**

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

Property Owner: GOD'S PORTION

Parcel Number(s): 22719210900

Assessment Year: 2016

Petition Number: 16-0633

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	\$ 70,100
<input checked="" type="checkbox"/> Improvements	\$ 10,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 80,500</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 70,100
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 70,100</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. The Petitioner did not participate in the hearing. The Assessor recommended a 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 26<sup>th</sup> day of October, 2017

  
James Harrison, 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](http://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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (6/9/14)

**SHIPPED NOV 02 2017**