

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

Property Owner: KELLY TICKNOR

Parcel Number(s): 70203802100

Assessment Year: 2017

Petition Number: 17-0070

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 | \$ 36,400 |
| <input checked="" type="checkbox"/> Improvements | \$ 168,300 |
| <input type="checkbox"/> Minerals | \$ |
| <input type="checkbox"/> Personal Property | \$ |
| TOTAL: | \$ 204,700 |

BOE True and Fair Value Determination

| | |
|--|-------------------|
| <input checked="" type="checkbox"/> Land | \$ 36,400 |
| <input checked="" type="checkbox"/> Improvements | \$ 168,300 |
| <input type="checkbox"/> Minerals | \$ |
| <input type="checkbox"/> Personal Property | \$ |
| TOTAL: | \$ 204,700 |

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Petitioner shared concerns about the age and the condition of the home and the neighboring properties, but did not provide photographs or cost to cure estimates. The Petitioner did not provide market evidence to support her requested value. The Assessor's Representative provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. 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 reduction in the valuation.

Dated this 27th day of September, 2018


John L. Morrison, 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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