# Order of the Thurston County Board of Equalization

Property Owner:	ROBERT WIENSKI			·
Parcel Number(s):	79400600200			
Assessment Year:	2017 . (	Petition Number:	17-0075	

Having considered the evidence presented by the parties in this appeal, the Board hereby:

 $\Box$  sustains  $\boxtimes$  overrules the determination of the assessor.

## Assessor's True and Fair Value Determination

🔀 Land	\$ 162,500
Improvements	\$ 541,200
Minerals	\$ 1
Personal Property	\$ · · · · · · · · · · · · · · · · · · ·
TOTAL:	\$ 703,700

#### **BOE True and Fair Value Determination**

	-
🔀 Land	\$ 100,400
Improvements	\$ 541,200
Minerals	\$ ·
Personal Property	\$ 
TOTAL:	\$ 641,600

<u>This decision is based on our finding that</u>: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party participated in the hearing. The Assessor recommended a reduction in the value of the land to \$100,400, for a total recommended value of \$641,600. This reduction was due to the application of a contiguous adjustment since the petitioner's adjoining property cannot support a well. The Board finds that this is not a manifest error correction pursuant to RCW 84.48.065(1)(a). The standard of review is reduced from clear, cogent, and convincing evidence to the preponderance of the evidence, due to the Assessor's recommended reduction. The Assessor's Representative provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Petitioner indicated that he agrees with the Assessor's recommended reduction. The Board finds the Assessor's recommended reduction is supported by the evidence, and notes the apparent agreement of the parties. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction.

Dated this	6 <sup>th</sup>	day of	September	,2018(
John	1.M	mison		Att Saller
John L. Mc	orrison, C	hairman		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)

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Parcel Number(s):79400700200		
Assessment Year: 2017	Petition Number: <u>17-007</u>	6
Having considered the evidence presented by the part sustains overrules the determinat Assessor's True and Fair Value Determination	ies in this appeal, the Board h ion of the assessor. BOE True and Fair Va	·
Land \$ 156,200	Land	\$ 100,400
$\boxtimes \text{ Improvements} \qquad \qquad$	$\square$ Improvements	\$ <u>0</u>
Minerals \$	Minerals	\$
Personal Property \$	Personal Property	\$
TOTAL: \$ 156,200	TOTAL:	\$ 100,400
valuation based on the evidence presented. Neither parecommended a reduction to the land and total value of adjustment since the subject property cannot support a correction pursuant to RCW 84.48.065(1)(a). The star convincing evidence to the preponderance of the evid The Assessor's Representative provided a written resp sales comparison approach in support of the recommended reduction. The Boar recommended reduction, and notes the apparent agree Petitioner did not provide the preponderance of the evid Dated this <u>6<sup>th</sup></u> day of <u>September</u>	of \$100,400, due to the applic a well. The Board finds that the adard of review is reduced from ence, due to the Assessor's re- ponse including a market-adju- ended valuation. The Petitione and finds that the evidence sup- ement of the parties. The Board	ation of a contiguous his is not a manifest error om clear, cogent, and commended reduction. Insted cost approach and a er indicated that he agrees oports the Assessor's rd concludes that the duction.
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