

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

Property Owner: TIMOTHY PAPE

Parcel Number(s): 11906410500

Assessment Year: 2017

Petition Number: 17-0088

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**

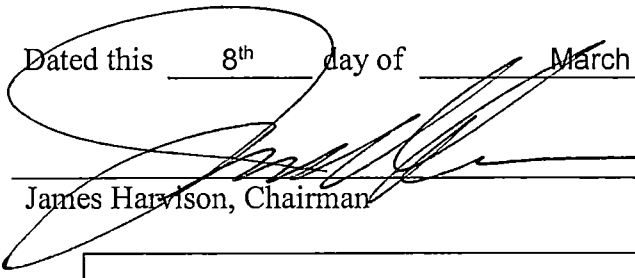
<input checked="" type="checkbox"/> Land	\$ <u>382,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>92,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>474,600</u></b>

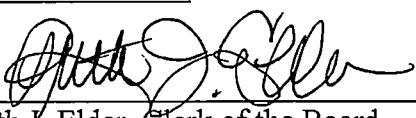
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>382,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>92,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>474,600</u></b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor's Representative did not participate in the hearing. The Board finds that the Assessor's sales comparison report grid provides overall adjustments rather than line item adjustments. The Board finds that no garage area is listed on the Assessor's Cost Valuation Report for the subject property. The Board finds that the Petitioner refused the Assessor's offer to remeasure the carriage house to verify the square footage. 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 assessed value.

Dated this 8<sup>th</sup> day of March, 2018

  
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.

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

REV 64 0058 (6/9/14)

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