

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

Property Owner: CHAD & KAYCEE MARTIN

Parcel Number(s): 12608140102

Assessment Year: 2017

Petition Number: 17-0004

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

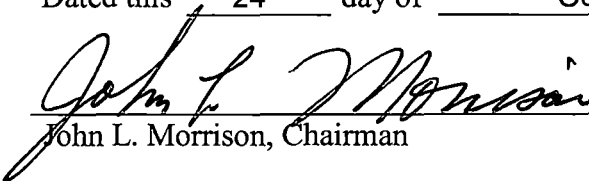
<input checked="" type="checkbox"/> Land	\$ <u>51,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>51,500</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>51,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>51,500</u>

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 Petitioners shared concerns about the well, but did not provide any documentation regarding the cost to cure, or the restrictions prohibiting a new well. 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 Petitioners 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 24th day of October, 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.

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 28 2018

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

Property Owner: CHAD & KAYCEE MARTIN

Parcel Number(s): 12608140104

Assessment Year: 2017

Petition Number: 17-0005

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

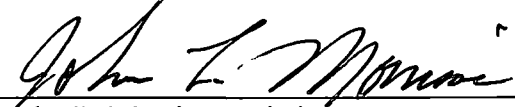
<input checked="" type="checkbox"/> Land	\$ <u>72,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>72,700</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>72,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>72,700</u>

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 Petitioners shared concerns about the well, but did not provide any documentation regarding the cost to cure, or the restrictions prohibiting a new well. 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 Petitioners 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 24th day of October, 2018


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REV 64 0058 (6/9/14)

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

Property Owner: CHAD & KAYCEE MARTIN

Parcel Number(s): 12608140105

Assessment Year: 2017

Petition Number: 17-0006

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

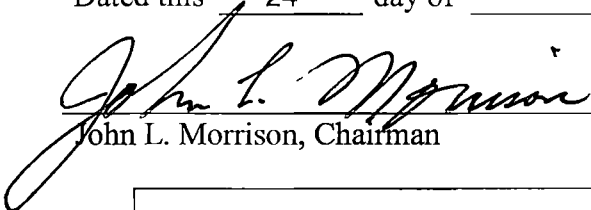
<input checked="" type="checkbox"/> Land	\$ <u>72,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>72,700</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>72,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>72,700</u>

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 Petitioners shared concerns about the well, but did not provide any documentation regarding the cost to cure, or the restrictions prohibiting a new well. 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 Petitioners 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 24th day of October, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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REV 64 0058 (6/9/14)

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

Property Owner: CHAD MARTIN

Parcel Number(s): 44140001700

Assessment Year: 2017

Petition Number: 17-0007

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

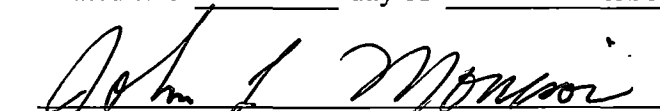
<input checked="" type="checkbox"/> Land	\$ <u>69,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>320,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>390,600</u>

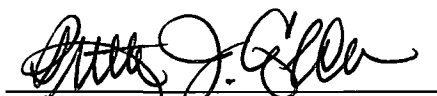
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>69,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>320,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>390,600</u>

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 Petitioners shared concerns about the percentage of assessed value increase in the past two years. The Petitioners contend that an identical home next door just sold for \$350,000, but no address or parcel number was provided. 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 does not consider the percentage of the assessment increase in determining the true and fair market value as of January 1, 2017. The Assessor was unable to identify the neighboring property that the Petitioners contend sold for \$350,000. The Board concludes that the Petitioners 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 24th day of October, 2018


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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