

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

Property Owner: KENNETH HESS TRUST

Parcel Number(s): 39110100700

Assessment Year: 2017

Petition Number: 17-0017

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

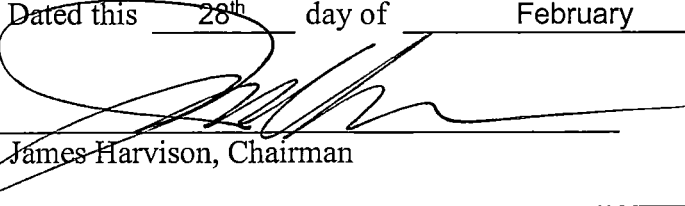
<input checked="" type="checkbox"/> Land	\$ <u>257,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>198,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>456,100</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>252,300</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>198,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>450,600</u>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on evidence presented. Neither party participated in the hearing. The Board finds that the Petitioner's submitted Comparative Market Analysis was not persuasive. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the subject property located in Carlyon Beach and it is served by a community water system and a septic holding tank that is routinely pumped by the community utility. The Board, therefore, removes the well and septic values from the land. The Board concludes that the Petitioner did not provide sufficient evidence to warrant a further reduction in the valuation.

Dated this 28th day of February, 2018


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 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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