

Order of the Thurston County

Board of Equalization

Property Owner: LINNA WANG & JOE PITZ

Parcel Number(s): 39120200800

Assessment Year: 2017

Petition Number: 17-0019

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	\$ 26,100
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 26,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 26,100
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 26,100

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 provided comparable sales in support of their requested value. The Board finds that: Petitioners' comparable sales a and b are listings, not actual sales; and Petitioners' comparable sales c and d, are repossession sales with tax deeds. The Petitioners' remaining comparable sales include: a distress sale with wetlands that was previously purchased in an REO sale; an additional repossession sale with a tax deed; and a valid sale with steep topography. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Petitioners' sales do not represent typical market transactions used to determine the true and fair market value. The Board finds that the Assessor's sales well support 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 13TH day of November, 2017


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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