

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

Property Owner: ROBERT TINSLEY (Previous Owner) & JOSEPH FORTE (New Owner)  
Parcel Number(s): 65770000500  
Assessment Year: 2017 Petition Number: 17-0263

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**

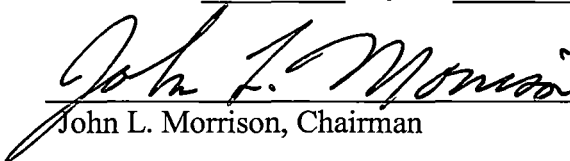
<input checked="" type="checkbox"/> Land	\$ 47,800
<input checked="" type="checkbox"/> Improvements	\$ 126,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 174,100</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 47,800
<input checked="" type="checkbox"/> Improvements	\$ 126,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 174,100</b>

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 previous owner filed this petition. He listed items needing repair, but did not provide cost to cure estimates. The current owner purchased the subject property for \$275,000 on August 14, 2018. 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 finds that the Assessor's comparable sales well support the current assessed value. The Board concludes that neither the previous owner nor the current owner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 25<sup>th</sup> 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](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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