

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

Property Owner: BRUCE & LAURA THEIS

Parcel Number(s): 11908220500

Assessment Year: 2017

Petition Number: 17-0276

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	\$ 457,100
<input checked="" type="checkbox"/> Improvements	\$ 193,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 650,400

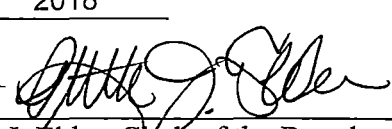
BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 193,300
<input type="checkbox"/> Minerals	\$
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This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioners submitted a list of 60 waterfront sales that occurred six months prior and 6 months after the January 1, 2017, assessment date. The Petitioners did not provide any specifics regarding the property characteristics for these sold properties, such as the waterfront feet, bank height, view, or residence information. The Petitioner requested a value of \$242 per square foot. 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 does not use averages in determining the true and fair value of the subject property as of January 1, 2017. The Board finds that the subject property is a larger lot in terms of waterfront feet. The Board finds that the Assessor's comparable sales well support the current assessed value for the subject property. 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 assessed value.

Dated this 8th day of March, 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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