

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

Property Owner: BRIAN AND PAMELA SUMMERS

Parcel Number(s): 12619230000

Assessment Year: 2017

Petition Number: 17-0295

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

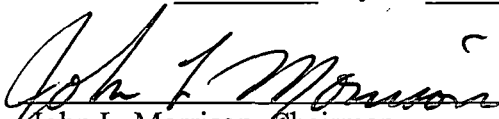
<input checked="" type="checkbox"/> Land	\$ <u>98,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>247,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>345,800</u>

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ <u>247,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>345,800</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 cited statistics from Zillow.com in the Petition. The Petitioners also listed concerns about wetlands, wetland buffers, and the road. 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 repose confidence in online value estimators such as Zillow.com. The Board does not consider the percentage of assessed value increase in determining the true market value as of the January 1, 2017 assessment date. The Board finds the Assessor has considered the wetlands, gravel road, and restrictions. The Board finds that the Petitioners did not provide market evidence in support of their requested 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 1st day of November, 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.

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