

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

Property Owner: ROBERT AND MARTHA GREENE

Parcel Number(s): 38470003300

Assessment Year: 2021

Petition Number: 21-0319

Date of Hearing: June 6, 2023

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	\$ 83,500
<input checked="" type="checkbox"/> Improvements	\$ 429,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 513,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 83,500
<input checked="" type="checkbox"/> Improvements	\$ 429,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 513,200

This decision is based on our finding that: The Petitioner did not participate in the teleconference hearing. The Assessor's Office was represented by Appraiser Analyst Jacob Johansen, and the written Response to the Petition was prepared by Appraiser Analyst Sam Howe. Mr. Johansen reviewed the Assessor's comparable sales along with those provided by the Petitioner. Two of the parties' sales were the same, and Mr. Johansen stated their #2 sale was most comparable to the subject property because of its similarities in quality, style, age and location. The adjusted value range of the Assessor's comparables is \$510,000 to \$526,000, which Mr. Johansen contends directly supports the assessment of \$513,200. The Board finds that the Petitioner 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 6th day of June, 2023



Diane Pust, Chairman



Ruth J. Elder, Clerk of the Board

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at <https://bta.wa.gov/index.php/forms-publications/> within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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