

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

Property Owner: JASON & DELENE CHAPMAN

Parcel Number(s): 75640001200

Assessment Year: 2021 Petition Number: 21-0421

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

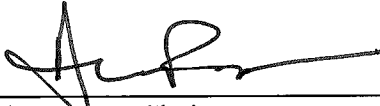
<input checked="" type="checkbox"/> Land	\$ <u>72,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>482,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>555,100</u>

BOE True and Fair Value Determination

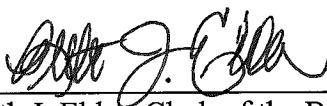
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TOTAL:	\$ <u>555,100</u>

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, who prepared a written Response to the Petition. Mr. Johansen reviewed his comparable sales with the Board, along with the sales comparables provided by the Petitioner. All 6 of the Assessor's sales presented are within 1 mile of the subject property and sale #1 had the strongest indicator of value, as it is closest in proximity and required fewer adjustments. The Assessor's adjusted value range of sales is \$541,000 to \$592,000 and he contends this supports the assessed value of \$555,100. Mr. Johansen noted all 4 sales submitted by the Petitioner are over a mile away, and while their sale #1 is significantly lower than all the other presented sales, it is believed to be an outlier. 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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