

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

Property Owner: M. JEAN HOLMAN

Parcel Number(s): 82200600101

Assessment Year: 2021

Petition Number: 21-0017

Date of hearing: June 13, 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>125,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>326,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>451,500</u></b>

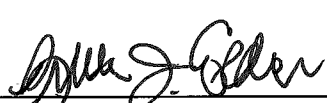
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>125,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>326,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>451,500</u></b>

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. Appraiser Johansen testified that the subject property is a 2682 square feet, average quality/condition rambler, and is significantly larger than the average size rambler in the area of northeast Tumwater. He further testified that the Assessor's Office has applied a 15% functional downward adjustment for it's overly large size. Mr. Johansen reviewed his and the Petitioner's comparable sales with the Board. The Petitioner provided two sales as evidence. Sale #1 is not considered a good comp because it required too many adjustments, as it was from mid-2019, and the home is much smaller in size and sold with an additional lot. The Petitioner's sale #2 was also much smaller at 1402 square feet, and it was an estate sale from September 2021, which is too far beyond the date of value. The Assessor's representative presented 6 sales, where the first 3 sales are similar ramblers of average quality but smaller in size, and sales #4 through #6 were larger in size but higher quality, so all the sales required adjustments. The adjusted value range from their data is \$487,000 to almost \$600,000, which is higher than the assessment of \$451,500. 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 13<sup>th</sup> 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> 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users use the WA Relay Service by calling 711.

**Distribution:    • Assessor    • Petitioner    • BOE File**