

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

Property Owner: ROBERT BRADEN

Parcel Number(s): 75500300400

Assessment Year: 2021

Petition Number: 21-0074

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	\$ 85,400
<input checked="" type="checkbox"/> Improvements	\$ 261,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 347,300</b>

**BOE True and Fair Value Determination**

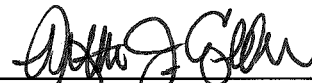
<input checked="" type="checkbox"/> Land	\$ 85,400
<input checked="" type="checkbox"/> Improvements	\$ 261,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 347,300</b>

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. Mr. Johansen testified that the subject property is a 1751 square foot rambler of average quality and good condition, effective year built in 1988. Mr. Johansen reviewed his and the Petitioner's comparable sales with the Board. He noted the Petitioner's sales #1 and #2 were between family members and, therefore, not arms-length transactions. Petitioner's sales #3 and #4 were smaller homes and when adjusted both came in with an approximate assessed value of \$386,000. The Assessor presented 6 sales of similar ramblers of average quality all within 1 mile of the subject property. The adjusted value range from the Assessor's data is \$324,000 to almost \$405,000, which supports the assessed value of the subject property. 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**