

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

Property Owner: DUJARDIN CUSTOM HOMES INC.

Parcel Number(s): 75301600100

Assessment Year: 2017

Petition Number: 17-0156

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>403,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>707,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>1,110,700</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>403,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>707,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>1,110,700</u>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Petitioner's Representative did not participate in the hearing. The Assessor's Representative provided a market-adjusted cost approach in support of the current assessed value and offered to address the Board's questions at the hearing. The Board finds that the Petitioner's Representative did not provide any market evidence to support the requested value. The Board finds that the Petitioner's Representative did not provide any income information for this Section 515 income-restricted property, which makes it impossible to develop an income approach. The Board concludes 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 22nd day of January, 2018


James Harvison, 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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SHIPPED JAN 25 2018