

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

Property Owner: ROY AND NOLA KADOUN

Parcel Number(s): 12722210102

Assessment Year: 2017

Petition Number: 17-0199

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**

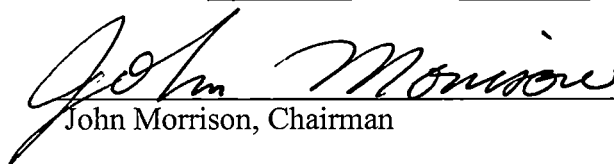
**BOE True and Fair Value Determination**

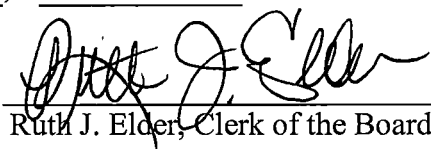
<input checked="" type="checkbox"/> Land	\$ 136,300
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 136,300</b>

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<input checked="" type="checkbox"/> Improvements	\$ 0
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<b>TOTAL:</b>	<b>\$ 136,300</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous review of the subject property. At the hearing, the Petitioner revised his requested value to \$62,500. The Petitioners purchased the subject property for \$125,000 on October 27, 2016. The property was not listed for sale. The Petitioner testified that the gopher situation has been a real challenge. The Petitioner provided information regarding the assessed values of other properties. The Board does not consider the amount of the assessment increase or the assessed value of other properties in determining the true and fair market value of the subject property as of January 1, 2017. The Petitioner stated that he did not receive the letter from the US Fish and Wildlife Service prior to his purchase. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that on page 3 of 5, the Petitioner states "USFWS gave an ok to develop and clear the southern ½ of the property but we have been back and forth on the best way to proceed with the least amount of impact." The Board finds that the Petitioners seems able to pursue mitigation with the US Fish and Wildlife Service and to develop the subject property. The Board finds that the current assessed value is also supported by the Petitioners' recent purchase of the subject property. The Board concludes that the Petitioners 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 31<sup>st</sup> day of January, 2018

  
John Morrison, 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](http://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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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (6/9/14)

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