

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

Property Owner: BRIAN AND JERILYN BAKER

Parcel Number(s): 48600001000

Assessment Year: 2017

Petition Number: 17-0371

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**

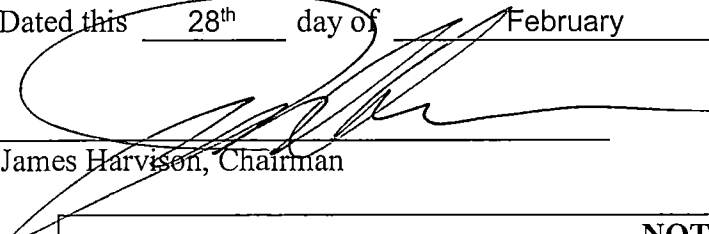
<input checked="" type="checkbox"/> Land	\$ 582,800
<input checked="" type="checkbox"/> Improvements	\$ 427,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 1,010,200</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 495,000
<input checked="" type="checkbox"/> Improvements	\$ 515,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 1,010,200</b>

This decision is based on our finding that: The Board adopts the Assessor's total value based on the testimony and evidence presented, but reapportions the total value between the land and the improvements. The Petitioner testified that: Forest Shores subdivision is unique with limited ingress and egress; there are markedly disparate assessments between the lots in the subdivision as of January 1, 2017; the last sale in the subdivision was in 2013; he reviewed the assessments of all of the parcels in the subdivision and requested that the Board consider equalization; the subject property is a large waterfront lot that cannot be subdivided; and he disagreed with the Assessor's comparable sales. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor did not participate in the hearing. The Board does not consider the assessed value of other properties or the amount of the assessment increase in determining the true and fair value of the subject property as of January 1, 2017. Equalization is different than the Board's consideration of the market value of an individual property as of the assessment date. The Board has insufficient evidence to suggest that equalization is warranted. The Board considers the total value of the property, but agrees that the apportionment between the land and the improvements should be adjusted. The Board finds that the Petitioners did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's determination of value and to warrant a reduction in the valuation.

Dated this 28<sup>th</sup> day of February, 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](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**

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