

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

Property Owner: GERALD & CLAUDIA MARSH

Parcel Number(s): 13603111101

Assessment Year: 2017

Petition Number: 17-0341

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**

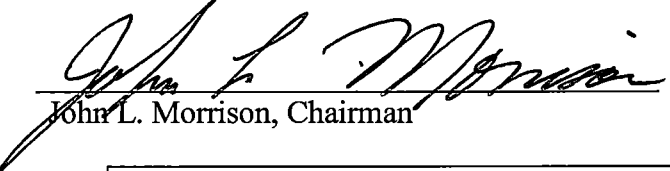
<input checked="" type="checkbox"/> Land	\$ 102,500
<input checked="" type="checkbox"/> Improvements	\$ 137,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 240,200</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 102,500
<input checked="" type="checkbox"/> Improvements	\$ 137,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 240,200</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 Petitioners testified that the subject property is unusual because there is a manufactured home along with a second manufactured home that is a family member unit. The Petitioners contend that the Assessor is not valuing the subject property based on sales of similar properties as required. The Petitioners testified that cable and high speed internet are not available in their neighborhood, and that this affects the market value. The Assessor's Representative did not participate in the hearing, but provided a written response including a market-adjusted cost approach and a sales approach in support of the current assessed value. The Board finds that the Petitioner did not provide any market evidence in support of their requested value. The Board does not find the Petitioners' arguments to be persuasive. The Board concludes that the Petitioners did not provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 22<sup>nd</sup> day of October, 2018

  
John L. 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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