

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

Property Owner: EUGENE KUNISHI

Parcel Number(s): 37870001200

Assessment Year: 2017

Petition Number: 17-0352

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	\$ 63,300
<input checked="" type="checkbox"/> Improvements	\$ 341,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 404,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 63,300
<input checked="" type="checkbox"/> Improvements	\$ 341,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 404,900

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 Petitioner testified about the percentage of increase in the valuation of the improvements. The Board does not consider the percentage 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 shared concerns about the Board's prior decision to support the Assessor's denial of his senior citizen exemption and his personal hardships related to the loss of the exemption. The Board finds that this decision was made previously and this matter is not before the Board for today's hearing. The Board cannot consider personal hardship in determining the true and fair market value of the subject property. The Assessor did not participate in the hearing. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. 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 13TH day of November, 2017


James Harrison, 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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