

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

Property Owner: VICTOR HARRIS

Parcel Number(s): 09550001003

Assessment Year: 2017

Petition Number: 17-0480

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

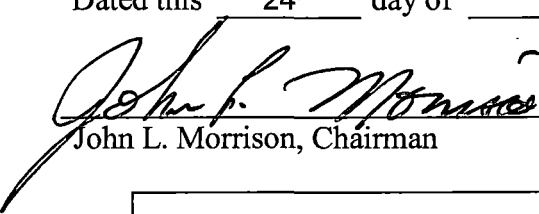
<input checked="" type="checkbox"/> Land	\$ 63,200
<input checked="" type="checkbox"/> Improvements	\$ 26,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 89,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 63,200
<input checked="" type="checkbox"/> Improvements	\$ 26,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 89,900

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Petitioner contended that the assessed value is not a reflection of the true and fair market value, but did not provide comparable sales or other evidence to support his requested value. The Assessor's Representative provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds the Petitioner did not provide any market value evidence to support his requested value. The Board concludes 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 24th day of September, 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 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

SHIPPED OCT 30 2018

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

Property Owner: VICTOR HARRIS

Parcel Number(s): 09550006001

Assessment Year: 2017

Petition Number: 17-0481

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

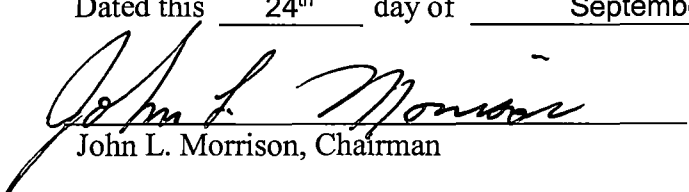
<input checked="" type="checkbox"/> Land	\$ <u>53,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>53,200</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>53,200</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>53,200</u>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Petitioner contended that the assessed value is not a reflection of the true and fair market value, but did not provide comparable sales or other evidence to support his requested value. The Assessor's Representative provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds the Petitioner did not provide any market value evidence to support his requested value. The Board concludes 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 24th day of September, 2018


John L. Morrison, Chairman


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REV 64 0058 (6/9/14)

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