

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

Property Owner: STEPHEN BROWN

Parcel Number(s): 11824110100

Assessment Year: 2017

Petition Number: 17-0428

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

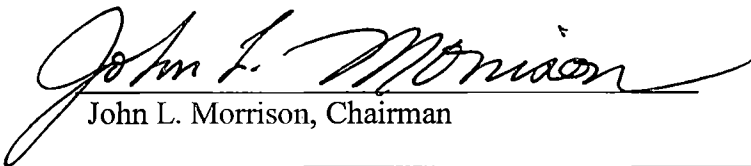
<input checked="" type="checkbox"/> Land	\$ <u>205,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>205,000</u>


BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>205,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>205,000</u>

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 that: the Assessor's Office is comparing his pasture to homes; the zoning was changed from agriculture and he was not consulted nor informed; he does not believe that the subject property has access; a developer advised him that it would cost \$500,000 to bring in sewer; a developer advised him that it would take more than a year to complete gopher studies, environmental studies; and figuring out the sewer; he was told that he could not have a driveway access on Pacific Highway SE; and his one-third acre parcel nearby was listed for sale for four months for \$82,000 without selling. The Assessor's Representative did not participate in the hearing, but provided a written Response that included a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that the Petitioner did not provide any market evidence to support his opinion of value or documentation of any restrictions impacting the subject property. 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 28th day of June, 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.

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REV 64 0058 (6/9/14)

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