

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

Property Owner: MJMG GROUP LLC ET AL

Parcel Number(s): 11814320100

Assessment Year: 2017

Petition Number: 17-0431

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	\$ 636,600
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 636,600</b>

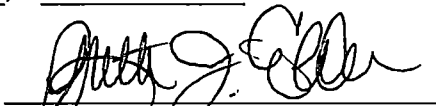
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 425,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 425,000</b>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. The Parties did not participate in the hearing. The Petition was filed by the previous owner. The current owners, MJMG Group LLC et al, purchased the subject property for \$350,000 on October 31, 2017, and have standing to pursue this appeal pursuant to Washington Administrative Code 458-14-076. The Board notes that the subject property had been foreclosed prior to the purchase by the current owners. 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 the comparative market analysis provided by the previous owner and the adjusted sale price to be compelling evidence of the market value as of January 1, 2017. The Board concludes that there is clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 28<sup>th</sup> 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](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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