

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

Property Owner: SANG LEE

Parcel Number(s): 81080000500

Assessment Year: 2017

Petition Number: 17-0447

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>103,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>458,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>561,900</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>103,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>458,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>561,900</u>

This decision is based on our finding that: The Board supports the Assessor's determination of value based on the evidence presented. Neither of the parties participated in the hearing. The Petitioner did not provide any market evidence to support his requested value. 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 18th day of January, 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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