

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

Property Owner: AJF LLC (OWNER) & HEARTLAND AUTOMOTIVE (LESSEE/PETITIONER)

Parcel Number(s): 11820120800

Assessment Year: 2017

Petition Number: 17-0553

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	\$ 248,500
<input checked="" type="checkbox"/> Improvements	\$ 178,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 427,100

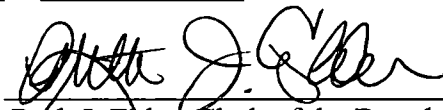
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 248,500
<input checked="" type="checkbox"/> Improvements	\$ 178,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 427,100

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Petitioner's Representative did not participate in the hearing. The Assessor was represented by Teresa Hoyer, Commercial Appraiser. The Assessor's Representative attended the hearing, but the Board did not have any questions for her. The Assessor provided a market-adjusted cost approach and an income approach in support of the current assessed value. The Assessor's Response noted that there were insufficient sales of comparable properties available to develop a sales comparison approach. The Board finds that the two Thurston County comparable sales provided by the Petitioner have not sold in the last five years. The Board does not consider the assessed value of other properties in determining the true and fair value of the subject property as of January 1, 2017. The Board finds that the Petitioner's submission was unclear and unpersuasive. The Board concludes that the Petitioner's Representative 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 11th 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.

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 JUL 06 2018