

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

Property Owner: JOHAN & ALEXIS DEUTSCHER

Parcel Number(s): 52400001800

Assessment Year: 2017

Petition Number: 17-0567

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	\$ 247,700
<input checked="" type="checkbox"/> Improvements	\$ 292,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 540,200

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 292,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 540,200

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. Neither party participated in the hearing. The Petitioners referred to the Board's previous ruling and shared their concerns about the percentage of the assessment increase in their Petition. The Board does not consider the percentage of assessment increase when determining the true and fair market value of the subject property as of January 1, 2017. The Assessor's representative did not participate in the hearing, but provided a written response including a market-adjusted cost approach and a sales comparable approach in support of the current assessed value. The Board finds that the Petitioners did not provide market evidence in support of their requested value. The Board concludes that the Petitioners 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 9th day of August, 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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