

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

Property Owner: MICHAEL MORAWSKI

Parcel Number(s): 22621231200

Assessment Year: 2017

Petition Number: 17-0527

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

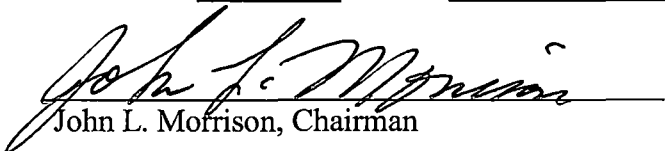
<input checked="" type="checkbox"/> Land	\$ <u>164,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>164,700</u>


BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>164,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>164,700</u>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither party participated in the hearing. The Petitioner contends that the subject property is unbuildable and of no value. The Assessor's Representative provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that the Petitioner purchased the subject property along with other parcels in December 2016. 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 valuation.

Dated this 22nd day of October, 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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