

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

Property Owner: DEREK & SIGRID HARDY

Parcel Number(s): 12912410600

Assessment Year: 2017

Petition Number: 17-0539

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

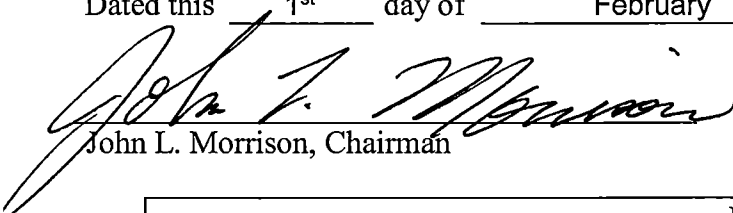
<input checked="" type="checkbox"/> Land	\$ 105,100
<input checked="" type="checkbox"/> Improvements	\$ 211,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 316,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 105,100
<input checked="" type="checkbox"/> Improvements	\$ 211,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 316,100

This decision is based on our finding that: The Board supports the Assessor's determination of value based on the evidence presented. The Parties did not participate in the hearing. The Petitioners contend that their property has not increased 28% in value in one year. The Board does not consider the percentage of the assessment increase or the assessed value of other properties in determining the true and fair market value of the subject property as of January 1, 2017. The Petitioners provided comparable sales in support of their requested value. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Board finds that the Petitioners' comparable sales are older, smaller, and of inferior quality to the subject property. The Board finds that the adjusted sale price of Assessor's comparable sale 2, which is located near the subject property, supports the subject property's current assessed 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 1st day of February, 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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