

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

Property Owner: RHONDA JONES

Parcel Number(s): 13725130201

Assessment Year: 2014

Petition Number: 17-0765

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

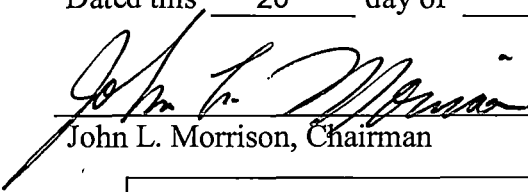
<input checked="" type="checkbox"/> Land	\$ <u>39,300</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>39,300</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>3,050</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>3,050</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party participated in the hearing. The petition states that the subject property is not a legal lot and that the Assessor adjusted the 2016 and 2017 assessments. The Assessor recommended a reduction to the value of the land and total value to \$3,050. The Board finds that the Assessor's recommended reduction is not a manifest error correction pursuant to RCW 84.48.065(1)(a). The standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence due to the Assessor's recommended reduction. The Assessor's Representative provided a written response including a market-adjusted cost approach in support of the recommended value. The Board finds that the Assessor's recommended reduction is very close to the Petitioner's requested value, but that this appeal could not be stipulated since it is a reconvene petition pursuant to Washington Administrative Code 458-14-127. The Board finds that the parties agree and that the evidence supports the Assessor's recommended reduction. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 20th day of September, 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 OCT 22 2018

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

Property Owner: RHONDA JONES

Parcel Number(s): 13725130201

Assessment Year: 2015

Petition Number: 17-0766

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>39,300</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>39,300</u>

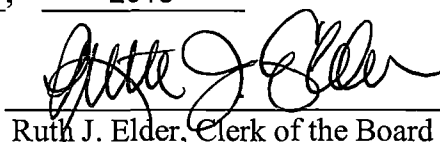
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>3,050</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>3,050</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the evidence presented. Neither party participated in the hearing. The petition states that the subject property is not a legal lot and that the Assessor adjusted the 2016 and 2017 assessments. The Assessor recommended a reduction to the value of the land and total value to \$3,050. The Board finds that the Assessor's recommended reduction is not a manifest error correction pursuant to RCW 84.48.065(1)(a). The standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence due to the Assessor's recommended reduction. The Assessor's Representative provided a written response including a market-adjusted cost approach in support of the recommended value. The Board finds that the Assessor's recommended reduction is very close to the Petitioner's requested value, but that this appeal could not be stipulated since it is a reconvene petition pursuant to Washington Administrative Code 458-14-127. The Board finds that the parties agree and that the evidence supports the Assessor's recommended reduction. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 20th day of September, 2018


John L. Morrison, Chairman


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