

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

Property Owner: MATTHEW CHISAM

Parcel Number(s): 51540101000

Assessment Year: 2017

Petition Number: 17-0643

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>42,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>61,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>104,000</u>

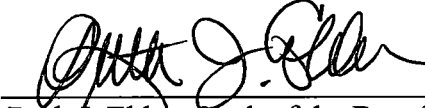
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>42,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>61,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>104,000</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 shared concerns about the increased assessed value of the mobile home. The Petitioner did not provide cost to cure estimates or market evidence in support of his requested value. The Assessor's Representative provided a written report including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds the Petitioner purchased the subject property for \$158,000 in December 2015. The Board does not consider the percentage of assessed value increase in determining the true and fair market value as of January 1, 2017. 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 the valuation.

Dated this 27th 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.

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