

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

Property Owner: DAVID SIMONSEN

Parcel Number(s): 11809120300

Assessment Year: 2017

Petition Number: 17-0653

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

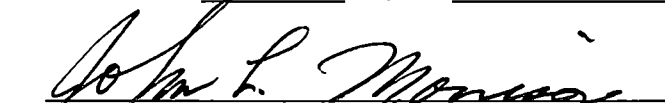
<input checked="" type="checkbox"/> Land	\$ 176,300
<input checked="" type="checkbox"/> Improvements	\$ 436,800
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 613,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 176,300
<input checked="" type="checkbox"/> Improvements	\$ 436,800
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 613,100

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Petitioner testified that: Woodland Creek and Eel Creek converge on the subject property, creating significant wetlands; a 200-foot setback from the wetlands; due to the wetland buffers, the actual useable area is limited use to approximately two acres; and he should only be taxed on what can be used. The Assessor's Representative did not participate in the hearing, but provided a written Response that included a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that the Assessor's Response did not include an aerial of the wetlands as was indicated. The Board finds that the Petitioner did not provide any market evidence in support of his requested value. The Board finds that the Petitioner did not provide evidence that he has been denied a building permit. 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 25th day of June, 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 JUL 06 2018