

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

Property Owner: ZACHARY & SARAH MARTIN

Parcel Number(s): 11932240200

Assessment Year: 2017 Petition Number: 17-0661

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

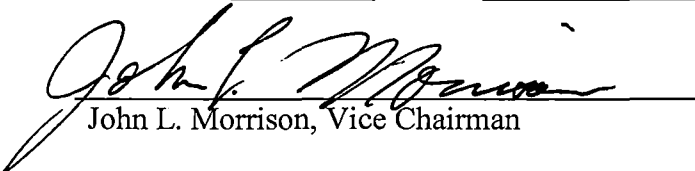
<input checked="" type="checkbox"/> Land	\$ 99,700
<input checked="" type="checkbox"/> Improvements	\$ 166,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 266,600

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 166,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 266,600

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 Petition states that the Petitioners purchased the subject property along with Parcel Number 11932210701 for a total purchase prices of \$323,100 on January 31, 2017. Only the subject parcel was petitioned to the Board. The Assessor's Response refers to a fee appraisal dated January 11, 2017, but the appraisal was not provided to the Board for review. The Petitioners did not provide any market evidence in support of their requested value other than information regarding their purchase of the subject property and the neighboring parcel. The Assessor provided a market-adjusted cost approach and comparable sales in support of the current assessed value. The Assessor's Response states that the subject property was not listed on the Multiple Listing Service at the time of sale. The Board finds that the Petitioners' purchase involved a multiple-parcel sale of two properties not listed on the Multiple Listing Service. 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 29th day of January, 2018


John L. Morrison, Vice 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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