

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

Property Owner: THOMAS & KARI HERTTER

Parcel Number(s): 13602300500

Assessment Year: 2017

Petition Number: 17-0716

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

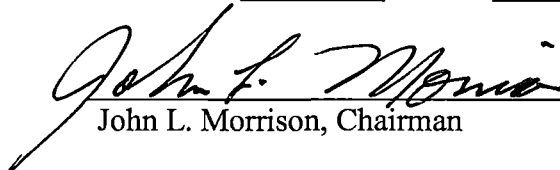
<input checked="" type="checkbox"/> Land	\$ 85,100
<input checked="" type="checkbox"/> Improvements	\$ 92,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 177,900

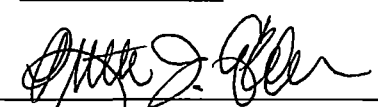
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 85,100
<input checked="" type="checkbox"/> Improvements	\$ 92,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 177,900

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 Petitioners provided three comparable sales of manufactured homes in parks and two comparable sales of manufactured homes on land in support of their requested value. The Assessor's Representative provided a written response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board does not find the Petitioners' comparable sales to be persuasive. The Board finds that manufactured homes in parks are generally less valuable than similar homes on lots. 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 decrease in the valuation.

Dated this 24th 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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REV 64 0058 (6/9/14)

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