

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

Property Owner: JERRY VOSBERG

Parcel Number(s): 41291001900

Assessment Year: 2018

Petition Number: 18-0154

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	\$ 29,000
<input checked="" type="checkbox"/> Improvements	\$ 306,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 335,600</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 29,000
<input checked="" type="checkbox"/> Improvements	\$ 306,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 335,600</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. Petitioner Jerry Vosberg participated in the hearing. The Petitioner testified that: Clearwood is a gated community with no cell phone service or high speed internet service; the community water system is in need of repair; and the subject property is a two bedroom home, which is difficult to market and less desirable. The Petitioner provided several comparable sales in support of his requested value. The Assessor's Representative did not participate in the hearing, but provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that the Petitioner's comparable sales were not convincing. The Board finds that several of the Petitioner's comparable sales were distress sales or were more than five years old. The Board finds that most of the sales were smaller than the subject property and do not have basements. 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 8<sup>th</sup> day of August, 2019

  
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 formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (5/25/2017)

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