

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

Property Owner: ROSS & BARBARA DEMMEL

Parcel Number(s): 12511411500

Assessment Year: 2018

Petition Number: 18-0155

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

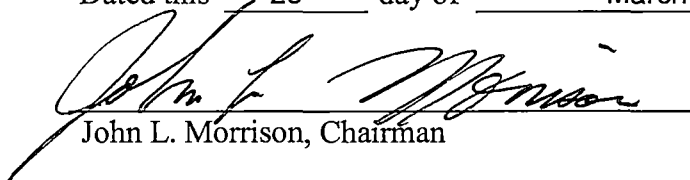
<input checked="" type="checkbox"/> Land	\$ 87,400
<input checked="" type="checkbox"/> Improvements	\$ 348,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 436,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 87,400
<input checked="" type="checkbox"/> Improvements	\$ 348,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 436,000

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Petitioners did not participate in the hearing. The Petitioners provided a fee appraisal for \$308,000 as of March 29, 2016. On Petition, the Petitioners shared concerns about the percentage of the assessment increase and needed repairs, but no cost to cure bids were submitted for review. 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. In her written Response, the Assessor's Representative stated that: the cost approach from the Petitioners' fee appraisal was \$351,566, whereas the final value relied entirely on the sales comparison approach; the date of the fee appraisal was March 29, 2016; the fee appraisal included comparable sales from Lewis County; and the Thurston County sales are older and smaller than the subject property. The Board does not find the Petitioners' fee appraisal to be convincing. The Board does not consider the percentage of the assessment increase when determining the true and fair market value of the subject property as of January 1, 2018. 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 28th day of March, 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 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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