

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

Property Owner: HARRY BENNETTS

Parcel Number(s): 11712420201

Assessment Year: 2018

Petition Number: 18-0165

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**

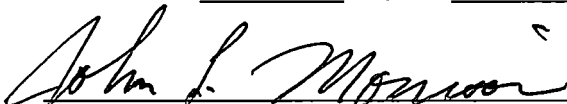
<input checked="" type="checkbox"/> Land	\$ <u>67,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>67,700</u></b>

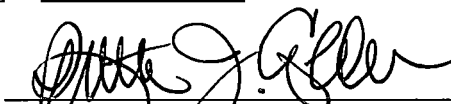
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>67,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>67,700</u></b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Petitioner Harry Bennetts did not participate in the hearing, but provided a market analysis from June 23, 2018, in support of his requested value. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Assessor's Representative testified that a restrictions adjustment was added pursuant to the Board of Tax Appeals' decision in Docket No. 89763. Ms. Wilson contends that the comparable sales support the current assessed value. The Board finds that the Petitioner's market analysis largely supports the current assessed value. The Board finds the Assessor's Response to be compelling. 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 25<sup>th</sup> day of April, 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](http://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 MAY 24 2019**

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

Property Owner: HARRY BENNETTS

Parcel Number(s): 11712420202

Assessment Year: 2018

Petition Number: 18-0166

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**

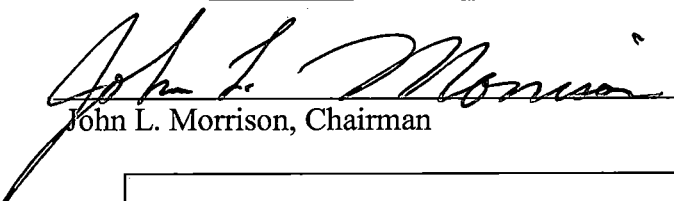
<input checked="" type="checkbox"/> Land	\$ 194,800
<input checked="" type="checkbox"/> Improvements	\$ 638,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 833,700</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 194,800
<input checked="" type="checkbox"/> Improvements	\$ 638,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 833,700</b>

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

REV 64 0058 (6/9/14)

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