

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

Property Owner: MICHAEL RIGNEY

Parcel Number(s): 11915120601

Assessment Year: 2018

Petition Number: 18-0178

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

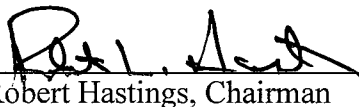
<input checked="" type="checkbox"/> Land	\$ 320,800
<input checked="" type="checkbox"/> Improvements	\$ 29,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 350,400

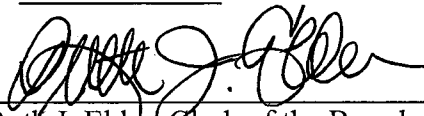
BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 29,600
<input type="checkbox"/> Minerals	\$
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TOTAL:	\$ 350,400

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 Michael Rigney participated in the hearing. The Petitioner testified that: the lot to the south of the subject property has been for sale for years, but there is nowhere to build a home on it; half of the subject property is wetlands; the subject property is impacted by shoreline setbacks; there is a steep hill from the road up the driveway; the increase in property taxes is difficult; and the Assessor's comparables are larger than the subject cabin. 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 did not provide comparable sales to support his requested value. The Board finds that the Petitioner did not submit any evidence regarding wetlands, setback requirements, or topography. The Board does not have the authority to freeze property assessments. 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 26th day of September, 2019


Robert Hastings, 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 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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REV 64 0058 (5/25/2017)

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