

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

Property Owner: JONATHAN AND CHERYL PETERSON

Parcel Number(s): 80470100001

Assessment Year: 2018

Petition Number: 18-0057

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

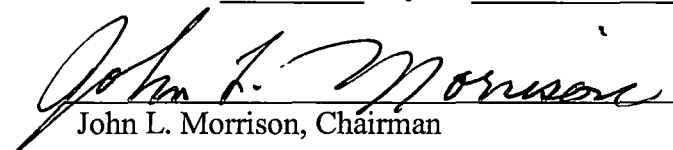
<input checked="" type="checkbox"/> Land	\$ 96,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 96,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 14,700
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 14,700

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Petitioners testified that: the subject property is land-locked; there is no possibility of a road; and 100 percent of the subject property is a wetland. The Petitioners explained that they purchased the subject property in order to protect it in its natural state, and to retain it as a contribution to the community. The Petitioners purchased the property for their requested value of \$14,700 on December 18, 2017. The Petitioners testified that the previous two sales were tax sales in 2013 and 2017. 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 recommended value. The Assessor recommended a reduction in the valuation to \$38,600. The Board finds that the recommended reduction is not a manifest error correction pursuant to RCW 84.48.065(1)(a). The Board finds the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence due to the Assessor's recommended reduction. The Board finds that the Petitioners' purchase price is the most compelling evidence of the true and fair market value as of January 1, 2018. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 10th day of January, 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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SHIPPED JAN 24 2019