

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

Property Owner: ROMAN LUKASIEWICZ

Parcel Number(s): 76290002600

Assessment Year: 2018

Petition Number: 18-0063

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

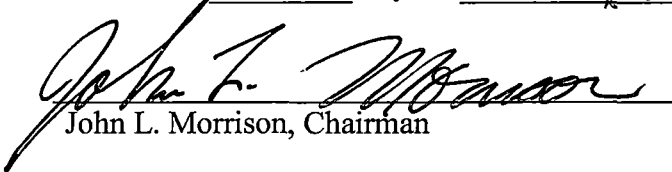
<input checked="" type="checkbox"/> Land	\$ 64,800
<input checked="" type="checkbox"/> Improvements	\$ 175,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 240,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 64,800
<input checked="" type="checkbox"/> Improvements	\$ 175,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 240,300

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 Roman Lukasiewicz participated in the hearing. The Petitioner testified that the subject property was purchased in 1997 for \$122,000, and that the assessed value has nearly doubled with few upgrades. The Petitioner provided four comparable sales in support of his requested value. The Assessor's Representative did not participate in the hearing. Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. In her Response, Ms. Wilson stated that the Petitioner's comparable sales support the current assessed value. The Board finds that the Assessor's comparable sales well support the current assessed value. The Board finds that the Petitioner did not provide any cost to cure estimates, and that the Petitioner's comparable sales support the current assessed value. 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 21st day of May, 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 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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