

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

Property Owner: BARBARA & CHRISTOPHER RUSSELL

Parcel Number(s): 77120021200

Assessment Year: 2018

Petition Number: 18-0070

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	\$ 195,000
<input checked="" type="checkbox"/> Improvements	\$ 421,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 616,500

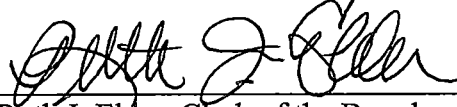
BOE True and Fair Value Determination

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This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Parties did not participate in the hearing. The current owners purchased the subject property from the original Petitioners for \$649,000 on September 5, 2018. The current owners did not provide any market evidence. The Assessor's Representative 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 current owners purchased the subject property for more than the current assessed value. 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 29th day of August, 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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