

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

Property Owner: JESSICA BARRETT

Parcel Number(s): 63780027200

Assessment Year: 2018

Petition Number: 18-0072

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**

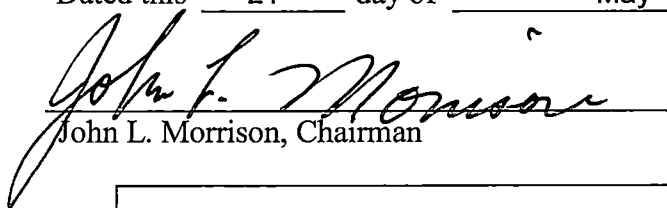
<input checked="" type="checkbox"/> Land	\$ 151,700
<input checked="" type="checkbox"/> Improvements	\$ 465,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 616,700</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 130,000
<input checked="" type="checkbox"/> Improvements	\$ 465,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 595,000</b>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. The Parties did not participate in the hearing. On Petition, the Petitioner shared concerns about the limited amount of the subject property lot being usable, and the obstructed view of Mt. Rainier. The Petitioner enclosed photographs of her view, and provided four comparable sales in support of her requested value. 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 the Petitioner's photographs of the view to be convincing and reduces the view adjustment. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 21<sup>st</sup> 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](http://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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**Distribution:    • Assessor    • Petitioner    • BOE File**

REV 64 0058 (5/25/2017)

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