

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

Property Owner: EDWARD F SCHILTER

Parcel Number(s): 11829340400

Assessment Year: 2018

Petition Number: 18-0077

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's Market Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>152,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>152,400</u></b>

**BOE Market Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>152,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>152,400</u></b>

**Assessor's Current Use Value Determination**

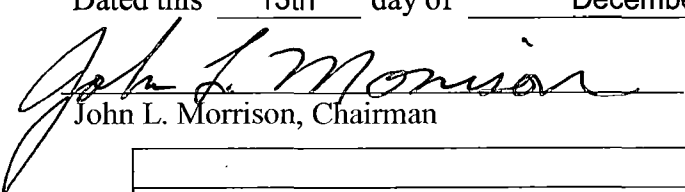
<input checked="" type="checkbox"/> Land	\$ <u>72,250</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>72,250</u></b>

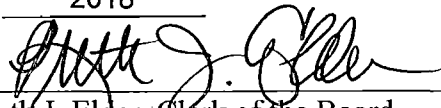
**BOE Current Use Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>72,250</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>72,250</u></b>

This decision is based on our finding that: The Board sustained the Assessor's determination of value based on the testimony and evidence presented. The Petitioner did not participate in the hearing. The Petition states that the parcel can only accommodate a single-family residence. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Wilson testified that three acres of the subject property are enrolled in the current use farm and agriculture program. The Assessor's Representative reviewed the Assessor's and Petitioner's comparable sales. Ms. Wilson testified that: the Petitioner's comparable sale B is a repossessed property; the Petitioner's purchase was not an arms-length sale; and the Petitioner obtained a building permit on January 12, 2018. The Board finds that the Petitioner did not provide any market evidence in support of the requested value. The Board finds that the Petitioner's purchase was not an arms-length transaction. 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 13th day of December, 2018

  
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](http://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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