

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

Property Owner: RANDY AND ROSE BOSTON

Parcel Number(s): 12512130800

Assessment Year: 2018

Petition Number: 18-0097

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

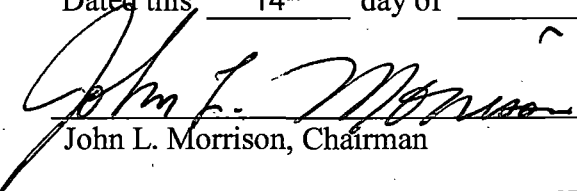
<input checked="" type="checkbox"/> Land	\$ 60,300
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 60,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 58,100
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 58,100

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Petitioners did not participate in the hearing. The Petition stated that the subject property is "not buildable", but no documentation was provided to support this assertion. 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 recommended value. Ms. Wilson testified that: the Assessor's repeated attempts to contact the Petitioners were not successful; no documentation of the alleged unbuildable status was submitted despite repeated requests; the Assessor's recommended reduction recognizes a 2015 survey; and a septic permit was approved in 1993, but the fee was not paid. The Board finds that the Petitioners did not provide documentation of the unbuildable status or comparable sales in support of their requested value. The Board finds that the Assessor's recommended reduction is the result of a manifest error correction, so the standard of review remains clear, cogent, and convincing evidence. The Board finds that the Assessor's Response included information regarding a current listing for \$95,000. 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 further reduction in the valuation.

Dated this 14th day of March, 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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Distribution: • Assessor • Petitioner • BOE File

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