

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

Property Owner: RONALD COLEMAN

Parcel Number(s): 58350200800

Assessment Year: 2018

Petition Number: 18-0116

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

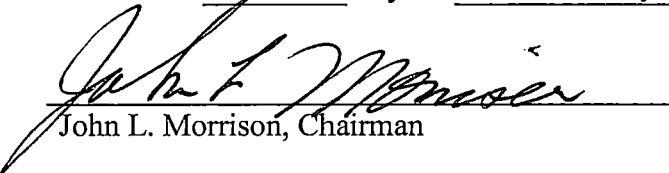
<input checked="" type="checkbox"/> Land	\$ 29,600
<input checked="" type="checkbox"/> Improvements	\$ 2,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 32,000

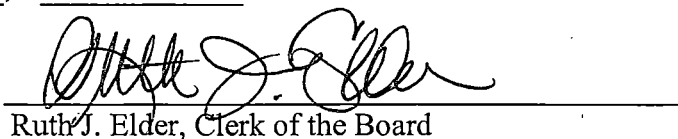
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 29,600
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 29,600

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. Petitioner Ronald Coleman participated in the hearing. He testified that the subject property is an unbuildable recreational lot. The Petitioner provided a Broker's Opinion of value from Al Eckroth of Virgil Adams Real Estate in support of his requested value of \$19,433. The Assessor's Representative did not participate in the hearing, but provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the valuation of the improvements to \$0, resulting in a total recommended value of \$29,600. The Board finds that the reason for the recommended reduction is a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review remains clear, cogent, and convincing evidence. The Board finds that the Petitioner's comparable sales were not convincing. The Board notes that the assessed value is less than the unbuildable rate due to the Assessor's application of a contiguous adjustment. 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 further reduction in the valuation.

Dated this 9th 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 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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