

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

Property Owner: MARLIN LANGWORTHY

Parcel Number(s): 12520140800

Assessment Year: 2018

Petition Number: 18-0125

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

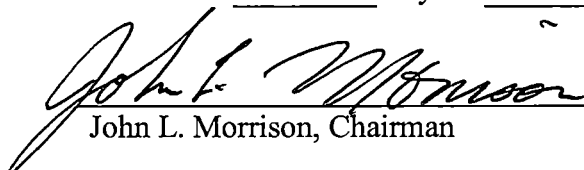
<input checked="" type="checkbox"/> Land	\$ 115,300
<input checked="" type="checkbox"/> Improvements	\$ 371,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 487,200

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 371,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 487,200

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. Petitioner Marlin Langworthy participated in the hearing by teleconference. The Petitioner testified about his concerns regarding the increase in the assessed value. The Petitioner testified that: the subject property is close to the Lewis County line and McElfresh Road is subject to flooding that is inaccessible by a passenger car; a nearby property in Lewis County sold for \$440,000, but details were not provided; and the subject property has a mountain view, but that growing trees will likely impact the view in the future. The Assessor was represented by Jennifer McNeil, Lead Appraiser Analyst, who appeared on behalf of Jeanne-Marie Wilson, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Assessor's Representative testified that this area is a mix of designated forest land, farm and agricultural land, and varying residences. The Assessor's Representative reviewed the sales adjustment grid with the Board. The Board does not find the Petitioner's arguments to be persuasive. The Board does not consider the percentage of the assessment increase when reviewing the true and fair market value as of January 1, 2018. 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 28th 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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