

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

Property Owner: STORRS ALBERTSON

Parcel Number(s): 12805220901

Assessment Year: 2018

Petition Number: 18-0144

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	\$ 111,000
<input checked="" type="checkbox"/> Improvements	\$ 442,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 553,000

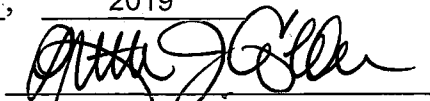
BOE True and Fair Value Determination

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This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Board relies, in a measure, on its previous review of the subject property. Petitioner Storrs Albertson participated in the hearing. The Petitioner purchased the subject property for \$360,000 in 2012 from his ex-wife. The Petitioner testified that his ex-wife purchased a home nearby for \$259,000 and sold it for \$371,000 this year, and that he does not have an enclosed porch of 144 square feet. The Petitioner shared his concerns about the percentage of the assessment increase, trying to budget for large increases in property tax, and tax exemptions for apartment developments. The Assessor was represented by Appraiser Analyst 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. Ms. Wilson testified that: the Assessor's comparable sales are located approximately one mile from the subject property; in 2017 the Assessor removed the finished living area over the garage, which was an error; the Assessor put through a manifest error correction to correct this error for prior assessment years; and the manifest error correction has no bearing on the 2018 assessment year. The Board finds that the Petitioner did not submit the Comparative Market Analysis or comparable sales in support of his requested value. The Board does not consider the percentage of assessed value increase or the amount of tax in reviewing the true and fair market value of the subject property as of January 1, 2018. The Board has no jurisdiction over tax exemptions for developers. 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 19th day of September, 2019


Robert Hastings, 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 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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