

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

Property Owner: TODD & TINA LARSON

Parcel Number(s): 31410400700

Assessment Year: 2018

Petition Number: 18-0150

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**

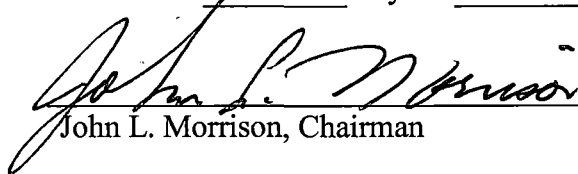
<input checked="" type="checkbox"/> Land	\$ 78,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 78,000</b>

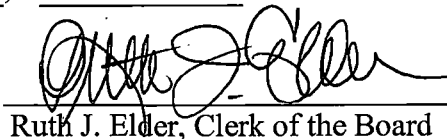
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 47,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 47,000</b>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Petitioner, Todd Larson, testified that he purchased the subject property for \$47,000 on August 3, 2016. The Petitioner testified that a previous owner informed him that a biologist found Mazama pocket gophers on the site. The Petitioner explained that the subject property permitted him to expand his garden. 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. The Assessor's Representative testified that: the property was listed on the Multiple Listing Service from December 2014 to May 2015; the property was for sale by owner, but not listed on the open market at the time of the sales in July and August of 2016; and no evidence was submitted regarding Mazama pocket gophers. The Board finds the Petitioner's purchase price, coupled with the testimony regarding the Mazama pocket gophers, to be convincing. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 14<sup>th</sup> 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](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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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (6/9/14)

**SHIPPED APR 04 2019**