

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

Property Owner: DALE & MARIT NELSON

Parcel Number(s): 13934220201

Assessment Year: 2018

Petition Number: 18-0363

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**

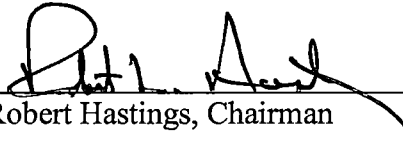
<input checked="" type="checkbox"/> Land	\$ 218,500
<input checked="" type="checkbox"/> Improvements	\$ 1,048,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 1,266,700</b>

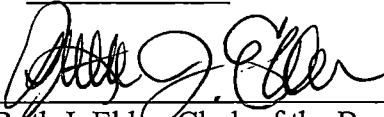
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 218,500
<input checked="" type="checkbox"/> Improvements	\$ 731,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 950,000</b>

This decision is based on our finding that: The Board adopts the Petitioners' requested value based on the testimony and evidence presented. The Petitioners did not participate in the hearing. On Petition, the Petitioners indicated that they have been trying to sell the subject property for \$950,000. The Petitioners submitted an excerpt of a comparative market analysis that included comparable sales in support of their requested value. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst. Lead Appraiser Analyst Jennifer McNeil 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 it was difficult to find comparable sales for this property, which has more than twelve acres and two residences. The Board finds the Petitioners' inability to sell the home and their comparative market analysis 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 17<sup>th</sup> 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](http://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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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (5/25/2017)

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