

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

Property Owner: NANCY FRIEND

Parcel Number(s): 12701120104

Assessment Year: 2018

Petition Number: 18-0391

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	\$ <u>10,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>10,100</u>

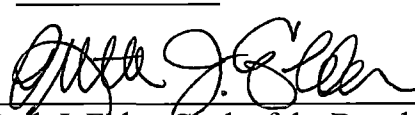
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>10,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>10,100</u>

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 Nancy Friend participated in the hearing. The Petitioner testified that: the subject property borders the Deschutes River; the subject property does not have any road access; and she has not offered the property for sale because of the lack of access and much of the property being underwater. 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. Ms. Wilson testified that the subject property is valued as unusable at five percent of the market value due to restrictions, lack of access, and wetlands. She stated that the Petitioner did not provide any market evidence. The Board does not consider the percentage of increase in the assessment when determining the true and fair market value of the subject property as of January 1, 2018. The Board finds that the Petitioner did not submit any comparable sales and the Petitioner has not offered the subject property for sale. The Board finds that the Assessor has considered the limited utility of the subject property. 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 5th 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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REV 64 0058 (5/25/2017)

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