

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

Property Owner: JOSEPH & PAULINE KERR

Parcel Number(s): 12523130400

Assessment Year: 2018

Petition Number: 18-0208

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	\$ 91,000
<input checked="" type="checkbox"/> Improvements	\$ 330,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 421,600

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 330,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 421,600

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Petitioners did not participate in the hearing. The Petitioners listed concerns about the percentage of the assessment increase and noted several comparable sales on their attachments. The Assessor's Representative did not participate in the hearing, but provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board does not consider the percentage of the assessed value increase in reviewing the true and fair market value as of January 1, 2018. The Board finds that the Assessor addressed the Petitioners' concerns about the other properties that have sold. The Board concludes that the Petitioners 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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