

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

Property Owner: MICHAEL SMITH

Parcel Number(s): 21706130200

Assessment Year: 2018

Petition Number: 18-0223

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>86,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>202,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>288,700</u>

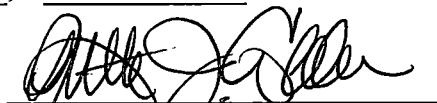
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>86,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>202,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>288,700</u>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Petitioner did not participate in the hearing. On Petition, the Petitioner shared concerns about wetlands, a driveway easement, and the increasing water levels in the lake. 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 finds that the Petitioner did not provide any market evidence to support his requested value. The Board finds that the Assessor has considered the below-average lakefront and 60 percent wetlands. 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 9th day of May, 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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REV 64 0058 (6/9/14)

SHIPPED MAY 30 2019