

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

Property Owner: DALLAS MCCLELLAN

Parcel Number(s): 12713440902

Assessment Year: 2018

Petition Number: 18-0232

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**

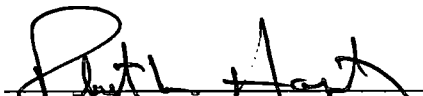
<input checked="" type="checkbox"/> Land	\$ 82,400
<input checked="" type="checkbox"/> Improvements	\$ 56,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 138,800</b>

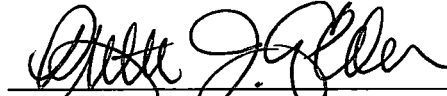
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 82,400
<input checked="" type="checkbox"/> Improvements	\$ 56,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 138,800</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Parties did not participate in the hearing. The current owner purchased the subject property from the original petitioner for \$275,000 on May 23, 2019. The original petitioner indicated that he did not intend to pursue the appeal. The current owner did not provide any market evidence. Appraisal Supervisor Teresa Hoyer provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. 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 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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