

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

Property Owner: DEANNA RAUSER FOR EDMUND RAUSER, DECEASED

Parcel Number(s): 12933241200

Assessment Year: 2018

Petition Number: 18-0238

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains      ☐ overrules      the determination of the assessor.

**Assessor's Market Value Determination**

|  |                         |
|--|-------------------------|
| <input checked="" type="checkbox"/> Land         | \$ <u>95,000</u>        |
| <input checked="" type="checkbox"/> Improvements | \$ <u>0</u>             |
| <input type="checkbox"/> Minerals                | \$ _____                |
| <input type="checkbox"/> Personal Property       | \$ _____                |
| <b>TOTAL:</b>                                    | <b>\$ <u>95,000</u></b> |

**BOE Market Value Determination**

|  |                         |
|--|-------------------------|
| <input checked="" type="checkbox"/> Land         | \$ <u>95,000</u>        |
| <input checked="" type="checkbox"/> Improvements | \$ <u>0</u>             |
| <input type="checkbox"/> Minerals                | \$ _____                |
| <input type="checkbox"/> Personal Property       | \$ _____                |
| <b>TOTAL:</b>                                    | <b>\$ <u>95,000</u></b> |

**Assessor's Current Use Value Determination**

|  |                         |
|--|-------------------------|
| <input checked="" type="checkbox"/> Land         | \$ <u>77,330</u>        |
| <input checked="" type="checkbox"/> Improvements | \$ <u>0</u>             |
| <input type="checkbox"/> Minerals                | \$ _____                |
| <input type="checkbox"/> Personal Property       | \$ _____                |
| <b>TOTAL:</b>                                    | <b>\$ <u>77,330</u></b> |

**BOE Current Use Value Determination**

|  |                         |
|--|-------------------------|
| <input checked="" type="checkbox"/> Land         | \$ <u>77,330</u>        |
| <input checked="" type="checkbox"/> Improvements | \$ <u>0</u>             |
| <input type="checkbox"/> Minerals                | \$ _____                |
| <input type="checkbox"/> Personal Property       | \$ _____                |
| <b>TOTAL:</b>                                    | <b>\$ <u>77,330</u></b> |

This decision is based on our finding that: The Board sustains both the Assessor's market value determination of value and the Assessor's current use value determination based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property.

The subject property is an undeveloped two-acre lot. One acre of the subject property is enrolled in the current use timber program, along with two contiguous lots. One acre of the subject property is not enrolled in the current use timber program. Therefore, this decision includes a market value determination and a current use value determination.

The Petitioner did not participate in the hearing. On Petition, the Petitioner Edmund Rauser, now deceased, stated that the one acre in the timber program is not taxed fairly like the other parcels.

The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson. Lead Appraiser Jennifer McNeil provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value.

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Thurston County Board of Equalization  
Petition Number 18-0238  
Deanna Rauser for Edmund Rauser, Deceased  
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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 Assessor's market value determination and current use value determination for the subject property.

Dated this 19<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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