

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

Property Owner: PRITCHETT FAMILY LLC

Parcel Number(s): 12714110501

Assessment Year: 2018

Petition Number: 18-0258

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**

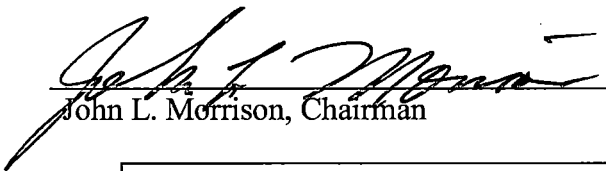
<input checked="" type="checkbox"/> Land	\$ 928,800
<input checked="" type="checkbox"/> Improvements	\$ 1,604,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 2,533,400</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 928,800
<input checked="" type="checkbox"/> Improvements	\$ 1,604,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 2,533,400</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner did not participate in the hearing. On Petition, the Petitioner shared concerns about building classification, Critical Areas Ordinance mitigation, cost to cure estimates, and correct values for the income approach. The Assessor was represented by Teresa Hoyer, Commercial Appraiser, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Hoyer testified that she has been in contact with the Petitioner, but the Petitioner has not provided her with the requested information. The Board finds that the Petitioner did not provide comparable sales, cost to cure estimates, or income information in support of his requested 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 16<sup>th</sup> 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 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (5/25/2017)

**SHIPPED MAY 30 2019**

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

Property Owner: PRITCHETT FAMILY LLC

Parcel Number(s): 12714110600

Assessment Year: 2018

Petition Number: 18-0259

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**

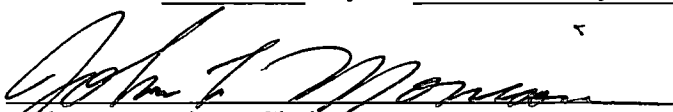
<input checked="" type="checkbox"/> Land	\$ 588,500
<input checked="" type="checkbox"/> Improvements	\$ 264,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 852,600</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 588,500
<input checked="" type="checkbox"/> Improvements	\$ 264,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 852,600</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner did not participate in the hearing. On Petition, the Petitioner shared concerns about: building classification; the Critical Areas Ordinance; the Endangered Species Act mitigation, income approach values, and uncertain land values due to the Critical Areas Ordinance and the Endangered Species Act. The Assessor was represented by Teresa Hoyer, Commercial Appraiser, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Hoyer testified that she has been in contact with the Petitioner, but the Petitioner has not provided her with the requested information. The Board finds that the Petitioner did not provide comparable sales, cost to cure estimates, or income information in support of his requested 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 16<sup>th</sup> day of May, 2019

  
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REV 64 0058 (5/25/2017)

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