

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

Property Owner: KERRY & JUDY HART

Parcel Number(s): 77100015300

Assessment Year: 2018

Petition Number: 18-0262

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	\$ 231,700
<input checked="" type="checkbox"/> Improvements	\$ 303,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 535,000

BOE True and Fair Value Determination

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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 Board relies, in a measure, on its previous reviews of the subject property. Petitioner Kerry Hart participated in the hearing. The Petitioner read his letter dated August 22, 2019 to the Board. The Petitioner testified that: the 2015 assessment year appeal was stipulated at the Washington State Board of Tax Appeals for \$413,000; the stipulation is a legal document; the current assessed value is overvalued based on the stipulation; and that this is a contract dispute rather than a valuation dispute. The Assessor was represented by Teresa Hoyer, Appraisal Supervisor, 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: the Assessor changed the property record to show electric heat rather than forced air heat; the 2015 assessment year value was stipulated at the Washington State Board of Tax Appeals and applied to that assessment year only; the Assessor must assess the true and fair market value of the property as of January 1, 2018; the increase or decrease in the assessed value from prior years is not considered; and the Assessor conducts a new analysis for each assessment year, so the prior year's assessed value is not a new base value to be worked from in the current assessment year. The Board finds that the Petitioner did not provide any comparable sales or cost-to-cure bids in support of his requested value. The Board does not consider the percentage of assessed value increase or decrease in reviewing the true and fair market value as of January 1, 2018. 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 3rd day of October, 2019


Robert L. 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 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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