

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

Property Owner: BARBARA KNEELAND

Parcel Number(s): 35500005500

Assessment Year: 2018

Petition Number: 18-0326

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

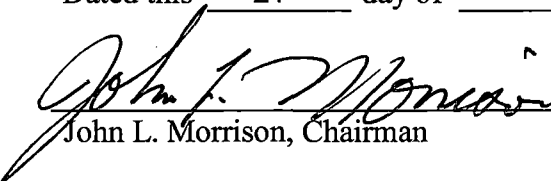
<input checked="" type="checkbox"/> Land	\$ 86,600
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 86,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 86,600
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 86,600

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. The Petition mentioned that the Petitioner was unable to sell the land at \$60,000 years ago. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Assessor's Representative testified that the Petitioner did not list the subject property in the Multiple Listing Service when she attempted to sell it years ago, it was simply for sale by owner rather than being exposed to the open market. The Board finds the Petitioner's arguments to be unconvincing. 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 21st day of March, 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.

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 (6/9/14)

SHIPPED APR 04 2019

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

Property Owner: BARBARA KNEELAND

Parcel Number(s): 35500006200

Assessment Year: 2018

Petition Number: 18-0327

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	\$ 127,800
<input checked="" type="checkbox"/> Improvements	\$ 102,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 230,700

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 127,800
<input checked="" type="checkbox"/> Improvements	\$ 84,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 212,300

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Petitioner did not participate in the hearing. The Petition stated that the home needs a new roof and many repairs, but no market evidence or cost to cure estimates were provided in support of her requested value. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction to the improvements of \$84,500, for a total recommended value of \$212,300. The Board finds that the reasons for the recommended reduction are not manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), thereby reducing the standard of review from clear, cogent, and convincing to the preponderance of the evidence due to the recommended reduction. The Board finds that the Petitioner did not provide cost to cure bids or market evidence in support of her requested value. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 21st day of March, 2019


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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