

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

Property Owner: RICHARD SCOTT

Parcel Number(s): 36010002702

Assessment Year: 2018

Petition Number: 18-0461

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**

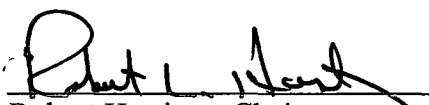
<input checked="" type="checkbox"/> Land	\$ 540,900
<input checked="" type="checkbox"/> Improvements	\$ 304,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 845,400</b>

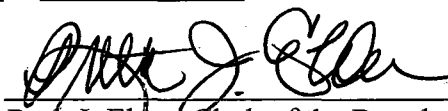
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 540,900
<input checked="" type="checkbox"/> Improvements	\$ 304,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 845,400</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 provided four comparable sales in support of his requested value. The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson. 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. Ms. Wilson testified that: the Petitioner's comparable sale a is a bare land sale from Cooper Point; the Petitioner's comparable sales b, c, and d are from Steamboat Island; none of the Petitioner's comparable sales are relevant comparable sales for the subject property; and the Assessor's comparable sales support the current assessed value. The Board finds that the Petitioner's bare land comparable sales are not relevant to the true and fair market value of the subject property as of January 1, 2018. 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 25<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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