

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

Property Owner: GEORGE OSBORNE, JR.

Parcel Number(s): 12715130101

Assessment Year: 2018

Petition Number: 18-0496

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

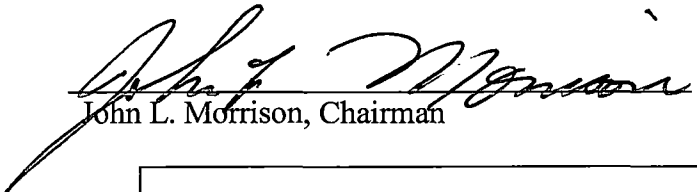
<input checked="" type="checkbox"/> Land	\$ 444,200
<input checked="" type="checkbox"/> Improvements	\$ 10,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 455,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 444,200
<input checked="" type="checkbox"/> Improvements	\$ 10,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 455,000

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the hearing. While the petition lists concerns about the Mazama pocket gopher, the Petitioner did not submit any evidence documenting the presence of Mazama pocket gophers on the subject property. The Petitioner did not submit comparable sales to support his requested value. The Assessor's Representative submitted a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board finds that the Petitioner did not submit any reports or documentation of the impact of Mazama pocket gophers on the market value of the subject property. 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 24th day of April, 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.

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SHIPPED MAY 22 2019