

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

Property Owner: RIGGIN T & BAILEY N THORNILEY

Parcel Number(s): 34170000700

Assessment Year: 2018

Petition Number: 18-0422

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

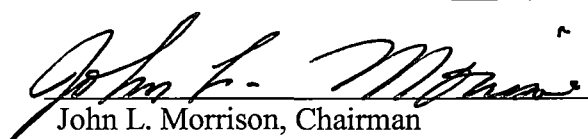
<input checked="" type="checkbox"/> Land	\$ 59,500
<input checked="" type="checkbox"/> Improvements	\$ 201,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 261,200

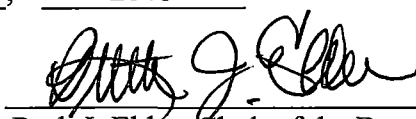
BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 201,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 261,200

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Petitioners did not participate in the hearing. The Petitioners provided three comparable sales in support of their requested value. The Petitioners provided a fee appraisal of December 21, 2017 for \$250,000. 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. Ms. Wilson testified that the Petitioners purchased the subject property for \$269,000 on January 8, 2018, and since this is a valid sale, there is no reason to reduce the valuation. The Board finds that the Petitioners' purchase price is greater than the current assessed value. 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 28th day of August, 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 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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REV 64 0058 (5/25/2017)

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