

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

Property Owner: CARRIE & PATRICK FERGUSON

Parcel Number(s): 49301200200

Assessment Year: 2018

Petition Number: 18-0425

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

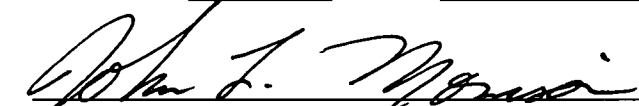
<input checked="" type="checkbox"/> Land	\$ 59,000
<input checked="" type="checkbox"/> Improvements	\$ 345,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 404,000

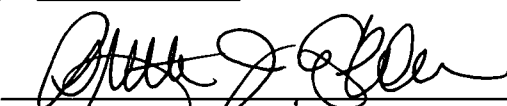
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 59,000
<input checked="" type="checkbox"/> Improvements	\$ 345,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 404,000

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Parties did not participate in the hearing. On Petition, the Petitioners shared concerns about the amount of the assessment increase and provided four comparable sales in support of their requested value. The Assessor's Representative provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Board does not find the Petitioners' comparable sales to be convincing. The Board does not consider the amount of the assessed value increase in reviewing the 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 27th day of June, 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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