

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

Property Owner: JEANNINE GODFREY AND KATHARINE TOSSEY

Parcel Number(s): 59450000802

Assessment Year: 2018

Petition Number: 18-0508

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	\$ 50,700
<input checked="" type="checkbox"/> Improvements	\$ 79,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 130,600</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 50,700
<input checked="" type="checkbox"/> Improvements	\$ 79,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 130,600</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 Petitioners did not participate in the hearing. The Petition stated that structures on the subject property were in poor condition, but the Petitioners did not provide photographs or cost to cure estimates. 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 there are two small residences on the subject property, making it difficult to find comparable sales. Ms. Wilson stated that the residences were of low-cost quality, and in poor condition. She explained that the comparable sales are adjusted to reflect the second residence on the subject property. The Board finds that the Petitioners did not provide any market evidence to support their requested 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 15th day of November, 2018

  
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](http://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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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (6/9/14)

SHIPPED DEC 07 2018

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