

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

Property Owner: GARY & ALINA GRIDLEY

Parcel Number(s): 12925130500

Assessment Year: 2018

Petition Number: 18-0516

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	\$ 147,900
<input checked="" type="checkbox"/> Improvements	\$ 584,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 732,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 147,900
<input checked="" type="checkbox"/> Improvements	\$ 528,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 675,900

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. The Parties did not participate in the hearing. Petitioners Gary and Alina Gridley requested to reschedule the hearing. The Board denied the request to reschedule as untimely. The Petitioners' requested value was based on the Assessor's reported median increase in assessments from 2017 to 2018. The Board does not consider the percentage of increase in the assessment in reviewing the true and fair market value as of January 1, 2019. The Petitioners did not submit any market evidence in support of their requested value. The Assessor recommended a reduction in the value of the improvements to \$528,000, for a total recommended value of \$675,900. The Board finds that the reason for the recommended reduction is not a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a), therefore, the Board finds that the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 8th 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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