

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

Property Owner: KENNETH & TERESA TRAPP

Parcel Number(s): 09730003018

Assessment Year: 2018

Petition Number: 18-0528

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

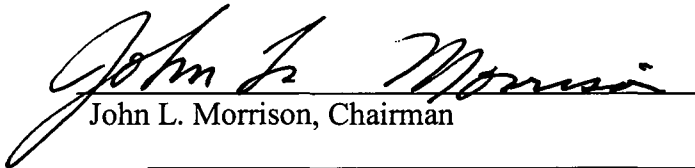
<input checked="" type="checkbox"/> Land	\$ <u>154,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>455,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>609,500</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>154,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>455,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>609,500</u>

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 assessed value increase. 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 consider the amount of the assessed value increase when reviewing the true and fair 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 30th day of May, 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED JUL 03 2019

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

Property Owner: KENNETH & TERESA TRAPP

Parcel Number(s): 71150001904

Assessment Year: 2018

Petition Number: 18-0529

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

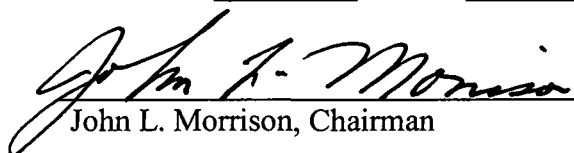
<input checked="" type="checkbox"/> Land	\$ <u>180,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>458,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>639,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>180,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>458,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>639,600</u>

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 needed repairs, but no cost-to-cure bids were provided to the Board for review. 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 finds that the Petitioners did not submit sufficient 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 30th day of May, 2019


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

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REV 64 0058 (5/25/2017)

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