

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

Property Owner: MARK & CANDACE MESSINGER

Parcel Number(s): 13935230100

Assessment Year: 2018

Petition Number: 18-0539

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

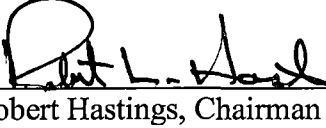
<input checked="" type="checkbox"/> Land	\$ 101,400
<input checked="" type="checkbox"/> Improvements	\$ 339,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 440,700


BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 101,400
<input checked="" type="checkbox"/> Improvements	\$ 279,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 380,600

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. Petitioner Candace Messinger participated in the hearing. The Petitioner contended that: the assessment is based on incorrect measurements; the property is more than 60 percent wetlands with hydric soils; and the Assessor's comparable sales have been remodeled and updated, while the subject property has not. The Petitioner reviewed her comparable sales. 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 recommended value. The Assessor recommended a reduction in the value of the improvements to \$279,200, for a total recommended value of \$380,600. The Board finds that the recommended reduction is the result of manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review remains clear, cogent, and convincing evidence. Ms. Wilson reviewed her comparable sales. She also addressed the Petitioners' comparable sales, which required excessive adjustments. The Board finds that the Assessor has corrected the property characteristics. The Board finds that the Petitioners' comparable sales were not convincing. 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 17th day of September, 2019


Robert Hastings, 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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