

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

Property Owner: JULIE HEADING

Parcel Number(s): 11631210402

Assessment Year: 2018

Petition Number: 18-0555

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

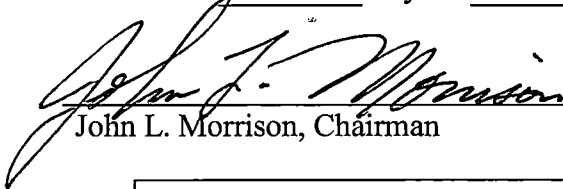
<input checked="" type="checkbox"/> Land	\$ 92,500
<input checked="" type="checkbox"/> Improvements	\$ 281,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 374,100

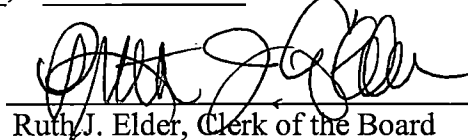
BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 281,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 374,100

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 Petitioner did not participate in the hearing. The Petition stated concerns about wetlands and the percentage of the assessment increase. 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: the comparable sales bracket the subject property; the Petitioner acted as her own contractor and earned sweat equity, while the Assessor uses standard costs; no wetlands adjustment was applied as there are wetland buffers, but no wetlands on the subject property; and the Petitioner did not respond to the Assessor's inquiries regarding the quality of the residence or any buffer fencing. The Board does not consider the percentage of the assessed value increase in determining the true and fair market value as of January 1, 2018. The Board does not find the Petitioner's arguments to be persuasive. The Board concludes that the Petitioner 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 21st day of March, 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 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 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 APR 04 2019