

# Order of the Thurston County Board of Equalization

Property Owner: HAROLD LEMAY ENTERPRISES INC.

Parcel Number(s): 61360000200

**Petition Number:** 18-0557

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	\$ 1,885,500
<input checked="" type="checkbox"/> Improvements	\$ 2,481,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 4,366,500

### **BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 1,885,500
<input checked="" type="checkbox"/> Improvements	\$ 2,481,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 4,366,500

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 was represented by Anthony Young of Harding and Carbone, Inc. The Petitioner's Representative stated that the assessed value of the subject property increased more than \$1 million from the previous assessment, and that this did not seem reasonable. The Petitioner's Representative requested a revised total value of \$3,293,300, which is the same as the 2017 assessment. The Petitioner's Representative provided a cost approach in support of the requested value.

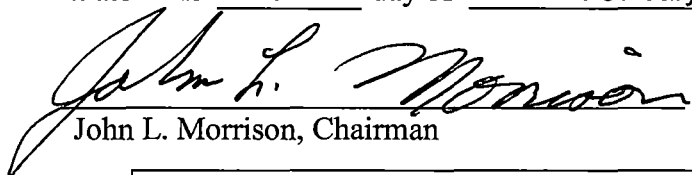
The Assessor was represented by Teresa Hoyer, Commercial Appraiser, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. The Assessor's Representative explained that there is a tremendous amount of building happening in the Hawks Prairie area. In her Response, the Assessor's Representative provided a 2015 aerial photo and a 2017 Google Map showing the same area. Ms. Hoyer testified that the current development on the property is underdeveloped, and that the market value of the land more than supports the total assessed value. Ms. Hoyer explained that the current use is a relatively short-term use of the site. Ms. Hoyer that the cost statement provided by the Petitioner's Representative is not a cost approach with the proper adjustments and that the Petitioner's Representative did not provide any evidence to support a reduced value for the subject property.

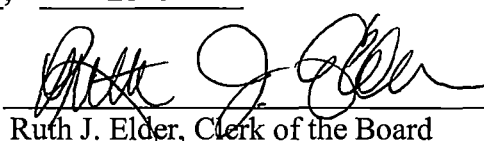
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The Board finds that the Petitioner's Representative's analysis was not convincing. The Board does not consider the percentage of the increase in the assessed value in determining the true and fair market value of the subject property as of January 1, 2018. The Board concludes that the Petitioner's Representative 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 7<sup>th</sup> day of February, 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](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

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