

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

Property Owner: MARILYN CLARK

Parcel Number(s): 31411900100

Assessment Year: 2018

Petition Number: 18-0606

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

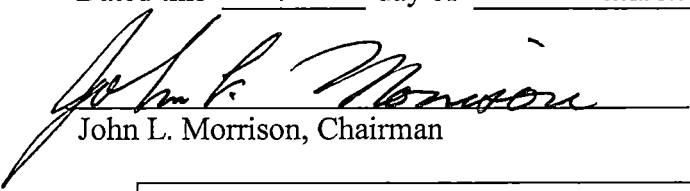
<input checked="" type="checkbox"/> Land	\$ 372,200
<input checked="" type="checkbox"/> Improvements	\$ 1,362,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,734,900

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 1,362,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,734,900

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 attend the hearing. The petition listed concerns about the increase in the assessment, and the need for new roofs on the subject property. The Assessor was represented by Teresa Hoyer, Commercial Appraiser, who provided a written Response that included a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the current assessed value. Ms. Hoyer referred to the Board of Tax Appeals' decision for Docket Numbers 90186, 90940, and 91891, and roof replacement allowances. The Board does not consider the percentage of the assessment increase in determining the true and fair market value of the subject property as of January 1, 2018. The Board finds that the Petitioner did not provide comparable sales or income information to the Board for review. 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 7th 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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REV 64 0058 (6/9/14)

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