

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

Property Owner: SANG & HUI LEE (PRIOR OWNERS) AND BYONG & REBECCA LEE (NEW OWNERS)  
Parcel Number(s): 81080000500  
Assessment Year: 2018 Petition Number: 18-0607

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	\$ 98,700
<input checked="" type="checkbox"/> Improvements	\$ 462,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 561,300</b>


**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 98,700
<input checked="" type="checkbox"/> Improvements	\$ 462,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 561,300</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither the prior owners nor the current owners participated in the hearing. 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. Ms. Wilson testified that the January 30, 2019 sale was a sale between family members rather than a valid market sale. The Board finds that: the sale between family members was not a valid market sale; the Petitioners did not provide any market evidence in support of their requested value; and the Assessor's comparable sales well support the current assessed 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 28<sup>th</sup> day of August, 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](http://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 SEP 23 2019**