

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

Property Owner: CARDINAL CG COMPANY

Parcel Number(s): 99002014200

Assessment Year: 2018 Petition Number: 18-0608

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

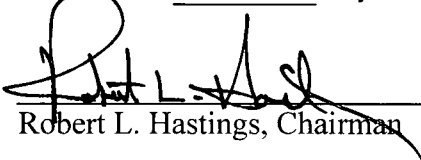
<input type="checkbox"/> Land	\$ 0
<input type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input checked="" type="checkbox"/> Personal Property	\$ 26,828,434
TOTAL:	\$ 26,828,434

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$ 0
<input type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$ 0
<input checked="" type="checkbox"/> Personal Property	\$ 18,518,000
TOTAL:	\$ 18,518,000

This decision is based on our finding that: The Board adopts the Petitioner's requested value based on the testimony and evidence presented. The Board relies, in a measure, on its previous reviews of the subject property. The Petitioner was represented by Dan Hackl, Plant Manager, Travis Carlson, Agent, and Jack Young, Appraiser. Mr. Young reviewed his appraisal. Mr. Young testified that there is not an active market for this used equipment. He stated that the Assessor did not apply an industry-specific trend or give credit for the consumables. The Petitioner's Representatives acknowledged that their list does not include supplies. Mr. Hackl testified that Item #8694 was not in the owner's possession as of January 1, 2018. The Assessor's Representative did not participate in the hearing, but provided a written Response in support of the current assessed value. The Board noted an apparent typographical error in the last sentence on page R15-1 of the Response where the assessed value is listed. The Board finds that Mr. Young has appraised the subject personal property for the 2015, 2016, 2017, and 2018 assessment years. The Board finds that the Petitioner's list does not include supplies. The Board finds that item #8694 was not in the owner's possession as of January 1, 2018. The Board finds the Petitioner's analysis and market data regarding fork lifts and rolling stock to be persuasive. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 15th day of October, 2019


Robert L. 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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REV 64 0058 (5/25/2017)

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