

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

Property Owner: HENRY & JAIME SOLANO

Parcel Number(s): 13926310400

Assessment Year: 2018

Petition Number: 18-0626

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	\$ 154,400
<input checked="" type="checkbox"/> Improvements	\$ 611,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 766,100

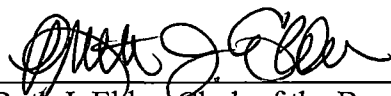
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 154,400
<input checked="" type="checkbox"/> Improvements	\$ 611,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 766,100

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 Petitioners did not participate in the hearing. The Petitioners provided a fee appraisal of December 29, 2016 for \$678,000. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst. Appraisal Supervisor Teresa Hoyer 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 fee appraisal was prospective and completed prior to the home's construction in 2017. She analyzed the relevant sales from the fee appraisal and asserted that they support the current assessed value. The Board finds that the Petitioners appear to have included the garage square footage in their analysis, rather than just the living area. The Board finds that the comparable sales provided by both Parties 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 17th day of September, 2019


Robert 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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