

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

Property Owner: RICKY AND KIMBERLY GANT

Parcel Number(s): 54600001600

Assessment Year: 2018

Petition Number: 18-0632

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

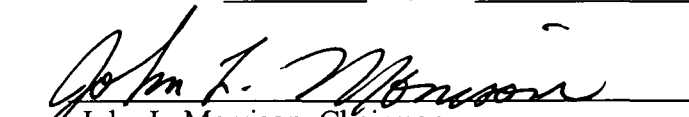
<input checked="" type="checkbox"/> Land	\$ 66,800
<input checked="" type="checkbox"/> Improvements	\$ 326,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 393,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 66,800
<input checked="" type="checkbox"/> Improvements	\$ 250,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 317,100

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. This Petition was the result of a Request for Reconvening approved pursuant to Washington Administrative Code 458-14-127, so it could not be stipulated between the Parties. Petitioners Ricky and Kimberly Gant participated in the hearing. The Petitioners indicated that they agreed with the Assessor's recommended reduction. The Assessor's Representative did not participate in the hearing, but provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the value of the improvements to \$250,300, for a total recommended value of \$317,100. The Board finds that the reasons for the recommended reduction are not manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds that the Parties are in agreement and that the recommended reduction is supported by the evidence. The Board finds that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 26th day of June, 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 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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