

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

Property Owner: JAMES DALLAS

Parcel Number(s): 73101700900

Assessment Year: 2019

Petition Number: 19-0199

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	\$ 465,500
<input checked="" type="checkbox"/> Improvements	\$ 201,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 666,900

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 201,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 666,900

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the hearing.

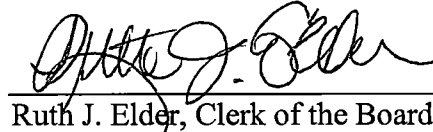
On Petition, the Petitioner shared concerns about the land value and provided bare land sales in support of his requested value.

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.

The Board finds that the Petitioner's comparable sales are bare land sales while the subject property is improved. The Board finds that the only bare land sale that is similar to the subject property is located at 7010 Budd Street NW, and this sale supports the Assessor's land value. 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 1st day of December, 2020


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 <https://bta.wa.gov> 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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