

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

Property Owner: STEPHEN AND KATHLEEN MANNING

Parcel Number(s): 38280105000

Assessment Year: 2019

Petition Number: 19-0016

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

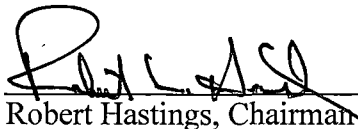
<input checked="" type="checkbox"/> Land	\$ 129,400
<input checked="" type="checkbox"/> Improvements	\$ 418,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 547,700

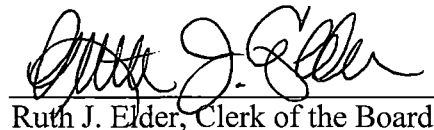
BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 418,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 547,700

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 submitted a Broker's Price Opinion of value in support of their requested value. The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson, 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 difference between the Parties' values is 2.4 percent; a Broker's Price Opinion is not an appraisal; and no adjustments were made to the three sales provided in the Broker's Price Opinion. The Board does not find the Petitioners' Broker's Price Opinion to be convincing and finds that the sales listed were not adjusted to the subject property. The Board does not consider listings when determining the true and fair market value of the subject property as of January 1, 2019. The Board finds the Assessor's comparable sales and analysis to be compelling. 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 December, 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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