

CORRECTED

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

Property Owner: JEREMIE EVANS

Parcel Number(s): 43229000800 **(RE)**

Assessment Year: 2019

Petition Number: 19-0056

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	\$ 55,200
<input checked="" type="checkbox"/> Improvements	\$ 392,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 448,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 44,100
<input checked="" type="checkbox"/> Improvements	\$ 375,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 420,000


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

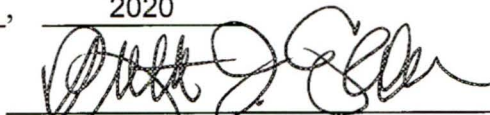
On Petition, the Petitioner referred to the assessed value of a neighboring property and steep topography. The Petitioner provided three comparable sales in support of his requested value.

Appraiser Analyst Jeanne-Marie Wilson 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 land to \$44,100 and in the value of the improvements to \$375,900, for a total recommended value of \$420,000.

The Board finds that the reasons for the Assessor's 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 the Assessor's comparable sales, as adjusted, to be more convincing than the Petitioner's comparable sales. The Board finds that the Assessor has added an adjustment for steep topography. The Board concludes that the Petitioner did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 15th day of October, 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED NOV 25 2020

SHIPPED DEC 03 2020 **(RE)**

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

Property Owner: JEREMIE EVANS

Parcel Number(s): 43229000080

Assessment Year: 2019

Petition Number: 19-0056

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

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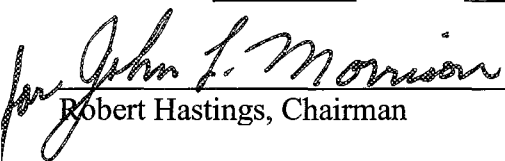
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