CORRECTED

Order of the Thurston County Board of Equalization

Property Owner:	JEREMIE EVANS				
Parcel Number(s):	43229000800				
Assessment Year:	2019	Petition Number: 19-0056	6		
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 BOE True and Fair Value Determination					
	\$	-	\$ 44,100 \$ 375,900 \$ \$ \$ \$ 420,000 nended reduction based on		
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.					
John J. M.	day ofOctober	Ruth J. Elder, Clerk of the	e Roard		
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)



Order of the Thurston County Board of Equalization

Assessment Year: Description Number: 19-0056 19-0056	Property Owner:	JEREMIE EVANS		
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 BOE True and Fair Value Determination	Parcel Number(s):	43229000080		
Assessor's True and Fair Value Determination Assessor's True and Fair Value Determination	Assessment Year:	2019	Petition Number: 19-005	6
Improvements \$ 392,800 Improvements \$ 375,900 Minerals Minerals	sustains	overrules the determination	on of the assessor.	•
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 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	Minerals Minerals Personal Prop TOTAL: This decision is bas the evidence presen On Petition, the Peti Petitioner provided Appraiser Analyst J approach and a sale a reduction in the va	s \$ 392,800 s 448,000 ded on our finding that: The Board atted. Neither of the Parties participatitioner referred to the assessed valuationer referred to the assessed valuationer three comparable sales in support of the comparison approach in support of the land to \$44,100 and in the land to \$44,100 and the l	Improvements Minerals Personal Property TOTAL: dopts the Assessor's recommended in the hearing. The of a neighboring property of his requested value. The of the recommended value of the recommended value.	\$ 375,900 \$ \$ 420,000 mended reduction based on and steep topography. The market-adjusted cost the Assessor recommended
This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal	The Board finds that pursuant to Revised cogent, and convince sales, as adjusted, to Assessor has added provide the preponded Dated this	the reasons for the Assessor's recommendation and the preponderance of the evidence to warrant and day of	(a), so the standard of review dence. The Board finds the Aioner's comparable sales. The T. The Board concludes that to further reduction in the value.	v is reduced from clear, Assessor's comparable e Board finds that the the Petitioner did not nation.
		be appealed to the State Board of Ta	x Appeals by filing a formal of	

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REV 64 0058 (5/25/2017)

assessor or the State Board of Tax Appeals.