

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

Property Owner: HEATH & COURTNEY OWENS

Parcel Number(s): 44140001200

Assessment Year: 2019

Petition Number: 19-0073

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**

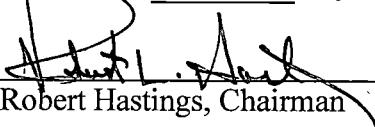
<input checked="" type="checkbox"/> Land	\$ 80,200
<input checked="" type="checkbox"/> Improvements	\$ 361,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 441,500</b>

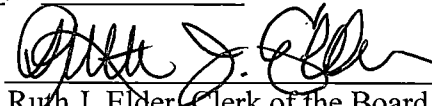
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 80,200
<input checked="" type="checkbox"/> Improvements	\$ 361,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 441,500</b>

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. On Petition, the Petitioners provided four comparable sales in support of their requested value. The Petitioners mentioned the assessment increase of eight percent. The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson. 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. Ms. Wilson testified that the current assessed value is within five percent of the Petitioners' requested value. The Board does not find the Petitioners comparable sales to be convincing. The Board does not consider the percentage of assessed value increase in reviewing the true and fair market value of the subject property as of January 1, 2019. The Board finds that: the Petitioners' comparable sale a was not completed as of the January 1, 2019 assessment date; the Petitioners' comparable sales b, c, and d were located in different subdivisions than the subject property; the Petitioners' comparable sales c and d sold in May and June 2019, well after the January 1, 2019 assessment date; and the Assessor identified four comparable sales in the same subdivision as the subject property. 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 29<sup>th</sup> day of January, 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 [bta.state.wa.us/appeal/forms.htm](http://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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**Distribution:   • Assessor   • Petitioner   • BOE File**

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