

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

Property Owner: PHILLIP & CAROL JUERGENS

Parcel Number(s): 65610004900

Assessment Year: 2019

Petition Number: 19-0075

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	\$ 118,600
<input checked="" type="checkbox"/> Improvements	\$ 367,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 486,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 118,600
<input checked="" type="checkbox"/> Improvements	\$ 367,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 486,200

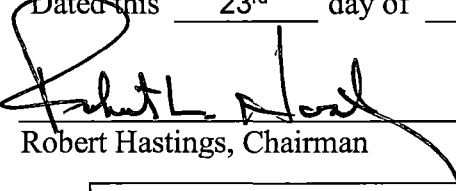
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioners did not participate in the teleconference hearing.

On Petition, the Petitioners referred to "other sales in my area" and the increase in the assessed value.

The Assessor was represented by Appraisal Supervisor Teresa Hoyer. Appraiser Analyst Jeanne-Marie Wilson 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 Petitioners did not provide comparable sales or cost-to-cure estimates to support their requested value. 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 23rd day of September, 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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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

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

Property Owner: JUERGENS FAMILY LLC

Parcel Number(s): 47760000800

Assessment Year: 2019

Petition Number: 19-0076

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	\$ 283,600
<input checked="" type="checkbox"/> Improvements	\$ 489,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 773,200

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 283,600
<input checked="" type="checkbox"/> Improvements	\$ 489,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 773,200

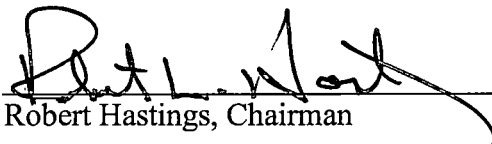
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioners did not participate in the teleconference hearing.

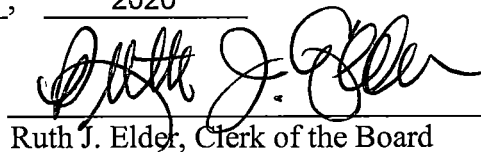
On Petition, the Petitioners referred to the increase in the assessed value and problems with homeless people.

The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided a written Response including a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the current assessed value. Ms. Hoyer testified that: the Petitioners are upset about the amount of the increase in the assessed value, which is not considered; and the Petitioners did not provide any market evidence in support of their requested value.

The Board finds that the Petitioners did not provide any comparable sales, cost-to-cure estimates, income information, or other evidence in support of their requested value. The Board does not consider the percentage of the increase in the assessed value when reviewing the true and fair market value of the subject property as of January 1, 2019. 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 23rd day of September, 2020


Robert Hastings, Chairman


Ruth J. Elder, Clerk of the Board

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REV 64 0058 (5/25/2017)

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

Property Owner: JUERGENS FAMILY LLC

Parcel Number(s): 68100200600

Assessment Year: 2019

Petition Number: 19-0077

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	\$ 279,600
<input checked="" type="checkbox"/> Improvements	\$ 356,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 636,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 279,600
<input checked="" type="checkbox"/> Improvements	\$ 356,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 636,300

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 teleconference hearing.

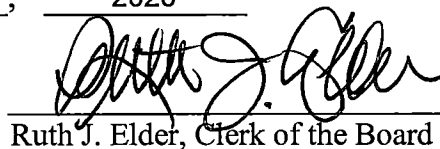
On Petition, the Petitioners referred to the increase in the assessed value and problems with homeless people.

The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided a written Response including a market-adjusted cost approach, a sales comparison approach, and an income approach in support of the current assessed value. Ms. Hoyer testified that: the Petitioners are upset about the amount of the increase in the assessed value, which is not considered; and the Petitioners did not provide any market evidence in support of their requested value.

The Board finds that the Petitioners did not provide any comparable sales, cost-to-cure estimates, income information, or other evidence in support of their requested value. The Board does not consider the percentage of the increase in the assessed value when reviewing the true and fair market value of the subject property as of January 1, 2019. 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 23rd day of September, 2020


Robert Hastings, Chairman


Ruth J. Elder, Clerk of the Board

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