

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

Property Owner: SHAWN AND ANNE BROWN

Parcel Number(s): 77100204900

Assessment Year: 2019

Petition Number: 19-0097

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	\$ <u>80,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>540,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>621,300</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>80,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>540,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>621,300</u>

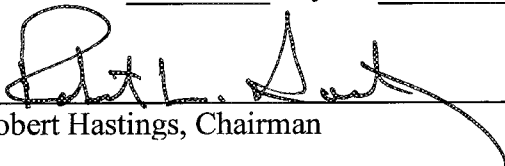
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the hearing.

On Petition, the Petitioners referenced a comparable sale.

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.

The Board finds that the Petitioners' comparable sale was a distress sale involving incomplete construction. The Board finds that the Petitioners did not provide additional 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 3rd day of November, 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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REV 64 0058 (5/25/2017)

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