

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

Property Owner: DONALD AND MARY INGALLS FAMILY TRUST

Parcel Number(s): 12817130106

Assessment Year: 2019

Petition Number: 19-0115

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	\$ 42,400
<input checked="" type="checkbox"/> Improvements	\$ 345,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 388,100

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 345,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 388,100


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 teleconference hearing.

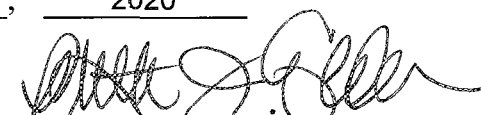
On Petition, the Petitioners provided four comparable sales in support of their requested value.

Appraiser Analyst Jennifer McNeil 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 sales A and B are the same as the Assessor's comparable sales 1 and 2, and that these sales, after adjustments, support the current assessed value. The Board finds that the Petitioners' comparable sales C and D are bank-owned resales that do not reflect the true and fair market 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 1st 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.

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REV 64 0058 (5/25/2017)

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