

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

Property Owner: MARK AND DIANA LEWIS

Parcel Number(s): 70700700200

Assessment Year: 2019

Petition Number: 19-0141

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	\$ 87,200
<input checked="" type="checkbox"/> Improvements	\$ 204,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 291,700</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 87,200
<input checked="" type="checkbox"/> Improvements	\$ 204,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 291,700</b>

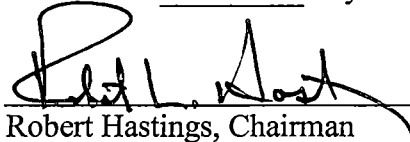
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the teleconference hearing.

On Petition, the Petitioners referred to the Assessor's Cost Valuation Report and Neighborhood Sales Listing. They indicated that they consulted Realtors regarding the market 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 current assessed value.

The Board finds that the Petitioners did not provide a comparative market analysis from a Realtor, comparable sales, or cost-to-cure estimates to support their requested value. The Board concludes 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 13<sup>th</sup> day of August, 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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