

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

Property Owner: BUSTER MOKUOHAI

Parcel Number(s): 57000402000

Assessment Year: 2019

Petition Number: 19-0150

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>33,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>1,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>35,800</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>33,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>33,900</u>

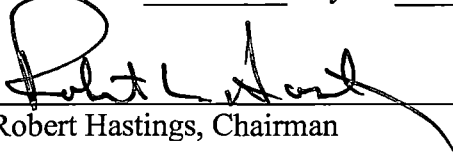
This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. Neither of the Parties participated in the hearing.

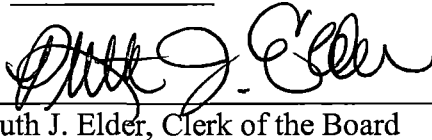
On Petition, the Petitioner stated that the outbuilding is of no value.

Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. Ms. Wilson reported that the value of the shed of \$1,900 was removed from the record, resulting in a lower total recommended value of \$33,900.

The Board finds that the Assessor's recommended reduction is supported by the evidence.

Dated this 10th day of September, 2020


Robert Hastings, Chairman


Ruth J. Elder, Clerk of the Board

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED OCT 15 2020

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

Property Owner: BUSTER MOKUOHAI

Parcel Number(s): 99801413500

Assessment Year: 2019

Petition Number: 19-0151

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>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>30,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>30,900</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>17,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>17,200</u>

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

On Petition, the Petitioner claimed that the mobile home was unsellable and would have to be given away.

Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended reduction. Ms. Wilson reported that the condition of the manufactured home was reduced to fair.

The Board finds that the Assessor's recommended reduction is supported by the evidence.

Dated this 10th day of September, 2020


Robert Hastings, Chairman


Ruth J. Elder, Clerk of the Board

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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: BUSTER MOKUOHAI

Parcel Number(s): 57000402200

Assessment Year: 2019

Petition Number: 19-0152

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	\$ 37,400
<input checked="" type="checkbox"/> Improvements	\$ 14,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 52,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 37,400
<input checked="" type="checkbox"/> Improvements	\$ 14,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 51,500

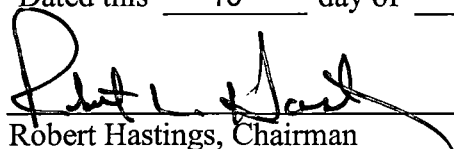
This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. Neither of the Parties participated in the hearing.

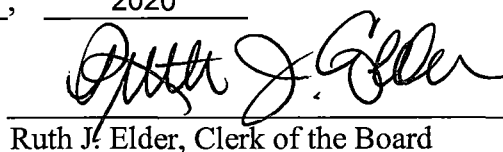
On Petition, the Petitioner claimed that the property is worth \$10,000, the mobile home is of no value, and that there is no wood stove.

Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. Ms. Wilson reported that the value for the wood stove was removed.

The Board finds that the Assessor's recommended reduction is supported by the evidence.

Dated this 10th 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: BUSTER MOKUOHAI

Parcel Number(s): 11613330500

Assessment Year: 2019

Petition Number: 19-0153

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	\$ 93,600
<input checked="" type="checkbox"/> Improvements	\$ 26,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 119,600

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 93,600
<input checked="" type="checkbox"/> Improvements	\$ 26,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 119,600

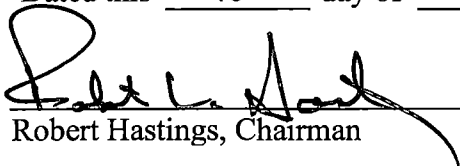
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the hearing.

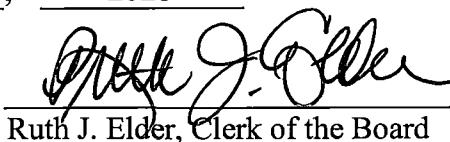
On Petition, the Petitioner stated that more than half of the property is affected by wetland buffers and steep slopes. The Petitioner reported that the buildings are used for farm tools.

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 Petitioner did not provide comparable sales, cost-to-cure bids, or other evidence in support of his requested value. The Board concludes the Petitioner 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 10th 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: BUSTER MOKUOHAI

Parcel Number(s): 99900880400

Assessment Year: 2019

Petition Number: 19-0154

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>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>139,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>139,000</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>139,000</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>139,000</u>

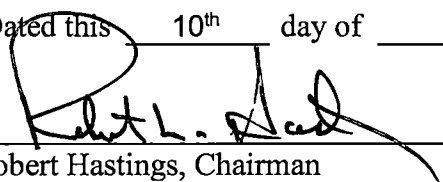
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the hearing.

On Petition, the Petitioner stated that the home was purchased for \$65,000 in 1996.

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 Petitioner did not provide comparable sales, cost-to-cure bids, or other evidence in support of his requested value. The Board concludes that the Petitioner 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 10th 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: BUSTER MOKUOHAI

Parcel Number(s): 99800483700

Assessment Year: 2019

Petition Number: 19-0155

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>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>33,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>33,800</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>13,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>13,700</u>

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

On Petition, the Petitioner indicated that there is no wood stove.

Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended reduction. Ms. Wilson reported that the mobile home is now valued as low-cost quality in fair condition, without a wood stove.

The Board finds that the Assessor's recommended reduction is supported by the evidence.

Dated this 10th day of September, 2020


Robert Hastings, Chairman


Ruth J. Elder, Clerk of the Board

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