

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

Property Owner: TIM MOYER

Parcel Number(s): 99900839200

Assessment Year: 2019

Petition Number: 19-0159

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>94,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>94,700</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>0</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>94,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>94,700</u></b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

Lisa Moyer attended the teleconference hearing on behalf of the Petitioner, Timothy Moyer. Mrs. Moyer testified that: nothing has changed since the hearing on the Petition for the 2018 assessment year; the subject property is a 25 year old mobile home in a less desirable location; and the Assessor's comparable sales are not similar to the subject property since they do not include mobile homes and land with two separate parcel numbers. Ms. Moyer argued that: the land parcel number 36700003301 is assessed separately from the mobile home; and the mobile home has its own identity and will not be sold with the land.

The Assessor's Representative did not participate in the hearing. 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 Assessor has reduced the condition of the mobile home reduced to fair. The Board finds that the Petitioner's Representative did not provide comparable sales or cost-to-cure estimates to support the requested value. The Board concludes that the Petitioner's Representative 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 20<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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