

Board of Equalization

Petition Number: 19-0172

☒ sustains ☐ overrules the determination of the assessor.

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 647,800
<input checked="" type="checkbox"/> Improvements	\$ 742,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 1,390,500


The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who participated in the teleconference hearing and provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Hoyer testified that: the Assessor's Office received the Petitioner's evidence packet; the Petitioner's Representative used the incorrect building class and depreciation, so the resulting value is incorrect; the comparable sales provided by the Petitioner's Representative were not adjusted for location, access, exposure, or market conditions; office properties are the next best comparable sales, but less reliable; and both of the Assessor's daycare comparable sales are inferior to the subject property, supporting the current assessed value for the subject property.

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Thurston County Board of Equalization
Petition Number 19-0172
KC Propco LLC
Page Two of Two

The Board finds that the evidence packet was not submitted to the Board for review by the Petitioner's Representative. 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 28th 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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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED DEC 03 2020