

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

Property Owner: NELL STANGELAND & KARI GARLAND

Parcel Number(s): 12729243701

Assessment Year: 2019

Petition Number: 19-0179

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	\$ 102,000
<input checked="" type="checkbox"/> Improvements	\$ 37,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 139,700</b>

**BOE True and Fair Value Determination**

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<input checked="" type="checkbox"/> Improvements	\$ 37,700
<input type="checkbox"/> Minerals	\$
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<b>TOTAL:</b>	<b>\$ 139,700</b>

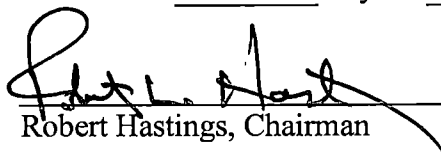
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

Petitioners Nell Stangeland and Kari Garland did not participate in the teleconference hearing. On Petition, the Petitioners shared concerns about the repairs needed for the mobile homes, flooding from Blooms Ditch, and wetlands.

The Assessor was represented by Jeanne-Marie Wilson, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Wilson reviewed her comparable sales with the Board.

The Board finds that the Petitioners did not provide comparable sales or cost-to-cure estimates to support their requested value. The Board finds that the Assessor recognizes that 60 percent of the subject property is wetlands. 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 27<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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