

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

Property Owner: DARLENE R JONES

Parcel Number(s): 55560000400

Assessment Year: 2019

Petition Number: 19-0181

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	\$ 68,200
<input checked="" type="checkbox"/> Improvements	\$ 66,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 135,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 68,200
<input checked="" type="checkbox"/> Improvements	\$ 66,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 135,100


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 requested a parcel combination. The Petitioner contends that parcel numbers 55560000400 and 55560000401 cannot be sold separately.

Appraisal Supervisor Teresa Hoyer provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Hoyer stated that the Assessor cannot combine two condominium units into one parcel, and that shared water lines are a common feature of condominiums.

The Board finds that the Petitioner's request is beyond the Board's scope of authority. The Board finds that the Petitioner did not provide comparable sales or cost-to-cure estimates in support of her 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 17th day of November, 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

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: DARLENE R JONES

Parcel Number(s): 55560000401

Assessment Year: 2019

Petition Number: 19-0182

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	\$ 68,200
<input checked="" type="checkbox"/> Improvements	\$ 66,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 135,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 68,200
<input checked="" type="checkbox"/> Improvements	\$ 66,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 135,100

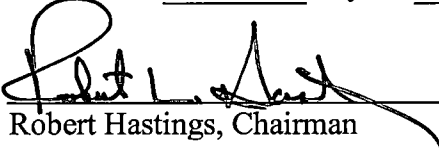
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the hearing.

On Petition, the Petitioner requested a parcel combination. The Petitioner contends that parcel numbers 55560000400 and 55560000401 cannot be sold separately.

Appraisal Supervisor Teresa Hoyer provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Hoyer stated that the Assessor cannot combine two condominium units into one parcel, and that shared water lines are a common feature of condominiums.

The Board finds that the Petitioner's request is beyond the Board's scope of authority. The Board finds that the Petitioner did not provide comparable sales or cost-to-cure estimates in support of her 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 17th day of November, 2020


Robert Hastings, Chairman


Ruth J. Elder, Clerk of the Board

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