

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

Property Owner: MICHAEL AND JAN SHELSTAD

Parcel Number(s): 65400008500

Assessment Year: 2019

Petition Number: 19-0234

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	\$ 199,800
<input checked="" type="checkbox"/> Improvements	\$ 461,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 661,700

BOE True and Fair Value Determination

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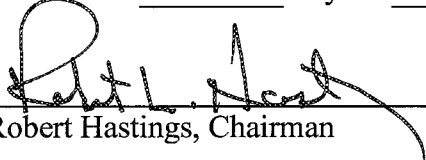
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the hearing.

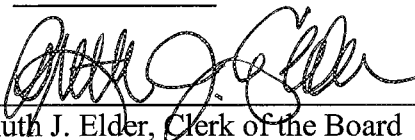
On Petition, the Petitioners contend that the property characteristics are incorrect. The Petitioners provided comparable sales in support of their requested value. The Petitioners also mentioned the water quality issues related to toxic algae blooms.

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. Ms. Wilson stated that the property characteristics were corrected as a result of the 2018 assessment year appeal.

The Board finds the Assessor's sales comparison grid refers to sales that were included in the Petitioners' fee appraisal, which was not provided to the Board for review with this appeal. The Board finds that the adjusted sales prices of the Petitioners' comparable sales support the current assessed value. The Board finds that the Assessor has corrected the property characteristics. 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 3rd 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.

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