Order of the Thurston County Board of Equalization

Parcel Number(s):	756400)01200				
Assessment Year:	2019		Petition Number: 19-025	Petition Number: 19-0252		
Having considered	the evider		arties in this appeal, the Board hation of the assessor.	erel	py:	
Assessor's True an	ıd Fair V	Value Determination	BOE True and Fair Val	lue]	Determination	
∠ Land	\$	66,100	∠ Land	\$	66,100	
	s \$	389,400	Improvements	\$	389,400	
Minerals	\$		Minerals	\$		
Personal Prop	erty \$		Personal Property	\$		
TOTAL:	\$	455,500	TOTAL:	\$	455,500	

Petitioner Jason Chapman participated in the teleconference hearing. The Petitioner reviewed his comparable sales and commented on the Assessor's comparable sales. The Petitioner testified that the Assessor's comparable sales were built by a different builder, and those homes have more features, different amenities, and superior finishes. The Petitioner referred to an insurance appraisal of June 24, 2019 for \$424,000, but this appraisal was not submitted to the Board for review.

The Assessor was represented by Appraiser Analyst 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 the Petitioners' comparable sales, noting that they all occurred five months or more after the January 1, 2019 assessment date. Ms. Wilson reviewed the Petitioners' July 2016 purchase price as trended to the January 1, 2019 assessment date. Ms. Wilson testified that the Assessor's comparable sales are all located in the same subdivision as the subject property, and the Petitioners' insurance appraisal was six months after the assessment date.

Thurston County Board of Equalization Petition Number 19-0252 Jason and Delene Chapman Page Two of Two

The Board does not find the Petitioners' comparable sales to be convincing. The Board notes that the insurance appraisal was six months after the January 1, 2019 assessment date and it was not submitted to the Board for review. 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 16th day of July , 2020

Robert Hastings, Chairman

Ruth J. Elder, Clerk of the Boa

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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