

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

Property Owner: MARIA N O'CONNOR

Parcel Number(s): 51450001400

Assessment Year: 2019

Petition Number: 19-0265

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	\$ 67,400
<input checked="" type="checkbox"/> Improvements	\$ 193,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 260,400

BOE True and Fair Value Determination

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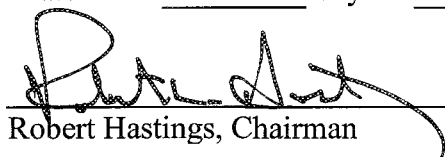
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the teleconference hearing.

On Petition, the Petitioner mentioned a proposal to expand the use of local community streets.

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.

The Board finds that the Petitioner did not provide comparable sales or cost-to-cure estimates in support of her requested value. The Board finds that the Petitioner purchased the subject property for \$267,000 on June 14, 2017, so the current assessed value is still less than the purchase price. The Board concludes that 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 1st 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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