

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

Property Owner: MICHAEL BOCHENSKI & ANDREA GRAHAM

Parcel Number(s): 39111100600

Assessment Year: 2019

Petition Number: 19-0294

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	\$ 39,300
<input checked="" type="checkbox"/> Improvements	\$ 233,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 272,700

BOE True and Fair Value Determination

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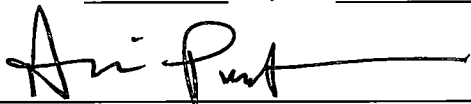
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the hearing.

On Petition, the Petitioners shared concerns about the percentage of the assessed value increase. The Petitioners provided four comparable sales in support of their requested value.

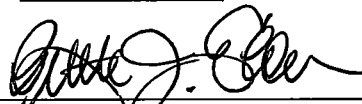
Appraiser Analyst Jeanne-Marie Wilson provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value.

The Board finds that the Petitioners' comparable sales are too old to consider for the valuation as of January 1, 2019. The Board finds that the Petitioners' fee appraisal from April 22, 2014 was not submitted to the Board for review. The Board finds the Assessor's comparable sales to be persuasive. 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 10th day of December, 2020



Diane Pust, 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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