

Order of the Thurston County

Board of Equalization

Property Owner: MICHAEL & LINDSEY LANEER

Parcel Number(s): 13935210600

Assessment Year: 2019

Petition Number: 19-0303

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	\$ 148,500
<input checked="" type="checkbox"/> Improvements	\$ 795,800
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 944,300

BOE True and Fair Value Determination

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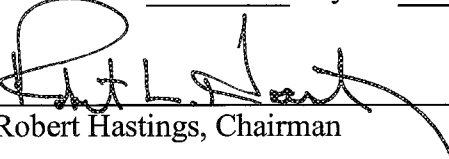
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the hearing.

On Petition, the Petitioners stated that they built their home in 2017 and that it was appraised at that time. The Petitioners shared information regarding the assessed value of other properties in their development.

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' fee appraisal was not submitted to the Board for review. The Board finds that the Petitioners did not provide comparable sales in support of their requested value. The Board does not consider the assessed values of other properties in reviewing the true and fair market value of the subject property as of January 1, 2019. 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 5th 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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