

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

Property Owner: RANNAE COOPER

Parcel Number(s): 47908200700

Assessment Year: 2019

Petition Number: 19-0307

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	\$ 187,400
<input checked="" type="checkbox"/> Improvements	\$ 28,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 215,500

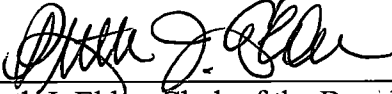
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 187,400
<input checked="" type="checkbox"/> Improvements	\$ 28,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 215,500

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioner did not participate in the hearing. The Petitioner acquired the subject property via a quit claim deed on September 17, 2019. The Assessor was represented by Appraisal Supervisor Teresa Hoyer. 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. Hoyer testified that: the subject property has wetlands, but also a nice building site; the Petitioner did not provide any comparable sales in support of her requested value; and the Assessor's comparable sales support the current assessed value. The Board does not consider the percentage of assessed value increase when determining the true and fair market value of the subject property as of January 1, 2019. The Board finds that the Petitioner did not provide any market evidence to support a reduced value. 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 21st day of January, 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 bta.state.wa.us/appeal/forms.htm 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED JAN 30 2020