## Order of the Thurston County Board of Equalization

Assessment Year: 2019 Petition Number: 19-0327  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     Land   \$ 0					AUREL SMITH	Property Owner: DEAN & LAU	Property C
Having considered the evidence presented by the parties in this appeal, the Board hereby:    Sustains   Overrules   Overrules   Overrules   Sustains   Overrules   Overrules					39700	Parcel Number(s): 999001397	Parcel Nu
Assessor's True and Fair Value Determination  BOE True and Fair Value Determination  Land  Land  Improvements  53,900  Improvements  53,900  Improvements  Fersonal Property  TOTAL:  53,900  ToTAL:  Total:  The Board sustains the Assessor's determination of value based of the evidence presented. Neither of the Parties participated in the hearing.  On Petition, the Petitioners shared concerns about the increase in the assessed value.  The Board finds that the Petitioners did not provide cost-to-cure estimates or comparable sales in support of their requested value. The Board does not consider the percentage of the assessed value increase when 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	_		19-0327	Petition Number:		Assessment Year: 2019	Assessme
Improvements   \$53,900   Improvements   \$53,900     Minerals   Minerals   Minerals   Personal Property   Personal Property   53,900   TOTAL:   \$53,900     This decision is based on our finding that: The Board sustains the Assessor's determination of value based of the evidence presented. Neither of the Parties participated in the hearing.  On Petition, the Petitioners shared concerns about the increase in the assessed value.  Appraisal Supervisor Teresa Hoyer 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 did not provide cost-to-cure estimates or comparable sales in support of their requested value. The Board does not consider the percentage of the assessed value increase when 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		·		on of the assessor.	ules the determinatio	sustains overrules	⊠ sus
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Assessor's presumption of correctness and to warrant a reduction in the valuation.	ach rt of	adjusted cost approad able sales in support lue increase when 9. The Board conclud	ed value.  market-ad r comparab essed value y 1, 2019.	increase in the assessed Response including a rent assessed value.  est-to-cure estimates or experientage of the assessed property as of January convincing evidence su	er of the Parties participat hared concerns about the in Hoyer provided a written I ach in support of the curre ioners did not provide cos ard does not consider the parket value of the subject povide clear, cogent, and co	the evidence presented. Neither of On Petition, the Petitioners shared Appraisal Supervisor Teresa Hoy and a sales comparison approach. The Board finds that the Petitione their requested value. The Board reviewing the true and fair market that the Petitioners did not provide.	On Petition Appraisal and a sales The Board their requereviewing that the Pe
Dated this 12 <sup>th</sup> day of November, 2020			_		November	Dated this day of	Dated this
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Diane Pust, Chairman Ruth J. Elder, Clerk of the Board		Board	rk of the Bo	Ruth J. Elder, Cler		Diane Pust, Chairman	Diane Pust,
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				ax Appeals by filing a f	ed to the State Board of Tax		

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thirty days of the date of mailing of this order. The appeal forms are available from either your county

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assessor or the State Board of Tax Appeals.