

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

Property Owner: SHAWN PLAMONDON

Parcel Number(s): 77701600000

Assessment Year: 2019

Petition Number: 19-0329

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         | \$ 54,500        |
| <input checked="" type="checkbox"/> Improvements | \$ 39,400        |
| <input type="checkbox"/> Minerals                | \$               |
| <input type="checkbox"/> Personal Property       | \$               |
| <b>TOTAL:</b>                                    | <b>\$ 93,900</b> |

**BOE True and Fair Value Determination**

|  |                  |
|--|------------------|
| <input checked="" type="checkbox"/> Land         | \$ 54,500        |
| <input checked="" type="checkbox"/> Improvements | \$ 39,400        |
| <input type="checkbox"/> Minerals                | \$               |
| <input type="checkbox"/> Personal Property       | \$               |
| <b>TOTAL:</b>                                    | <b>\$ 93,900</b> |

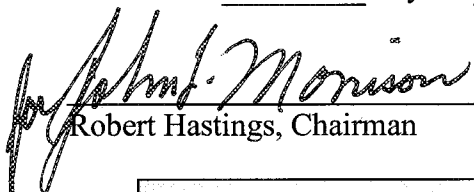
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the hearing.

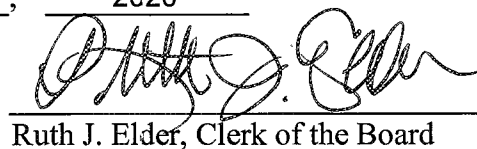
On Petition, the Petitioner shared concerns about the percentage of the assessed value increase and referred to sales on the Neighborhood Sales Listing.

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 Petitioner's purchase of the subject property for \$88,000 on December 12, 2016 is the Assessor's comparable sale 1.

The Board does not consider the percentage of assessed value increase when reviewing the true and fair market value of the subject property as of January 1, 2019. The Board finds that prior assessments were significantly less than the Petitioner's purchase price. The Board finds that the Assessor's comparable sales were more convincing than those provided by the Petitioner. 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 15<sup>th</sup> 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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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (5/25/2017)

**SHIPPED NOV 25 2020**