

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

Property Owner: CECIL & BARBARA MCCONATHY

Parcel Number(s): 99900731000

Assessment Year: 2019

Petition Number: 19-0330

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	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 60,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 60,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 0
<input checked="" type="checkbox"/> Improvements	\$ 60,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 60,000

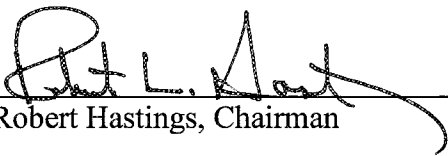
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the hearing.

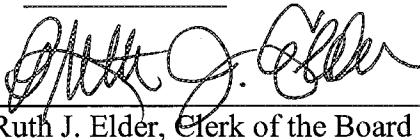
On Petition, the Petitioners shared concerns about the amount of the assessed value increase. The Petitioners stated that there have not been any improvements to the mobile home.

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. Wilson stated that while the Petitioners only appealed the value of the mobile home, the mobile home is part of one economic unit including the land and the outbuildings.

The Board finds that the Petitioners' comparable sale B is also the Assessor's comparable sale 1. The Board finds that the Petitioners' remaining comparable sales A, C, and D are older and not persuasive. The Board finds that the Petitioners did not submit cost-to-cure estimates in support of their requested value. The Board does not consider the percentage of increase in the assessed value 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 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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