

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

Property Owner: SEAN PARKER

Parcel Number(s): 11934240118

Assessment Year: 2019

Petition Number: 19-0375

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**

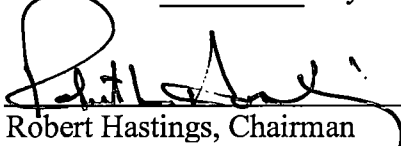
<input checked="" type="checkbox"/> Land	\$ <u>199,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>199,400</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>169,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ <u>169,500</u></b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Petition was filed by the previous owners. The current owner purchased the subject property for \$178,000 on September 5, 2019. The Petitioner advised the Board's Clerk that he agrees with the Assessor's recommended reduction in the valuation. The Assessor was represented by Appraisal Supervisor Teresa Hoyer. Ms. Hoyer testified that the current owner agrees with the Assessor's recommended reduction. The Board finds that the Assessor's reason for the recommended reduction is not a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a). Due to the recommended reduction the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds that the Assessor has considered the restrictions related to the Resource Parcel. The Board finds that the recommended reduction is less than the current owner's purchase price and that he did not provide the preponderance of the evidence to warrant a further reduction in the valuation. The Board concludes that the Assessor's recommended reduction is supported by the evidence and that the Parties are in agreement.

Dated this 21<sup>st</sup> 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](http://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.

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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (5/25/2017)

**SHIPPED JAN 30 2020**