

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

Property Owner: JESSE & MEGAN VERMILLION

Parcel Number(s): 11714240300

Assessment Year: 2019

Petition Number: 19-0378

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	\$ 158,500
<input checked="" type="checkbox"/> Improvements	\$ 597,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 756,400</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 158,500
<input checked="" type="checkbox"/> Improvements	\$ 597,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 756,400</b>

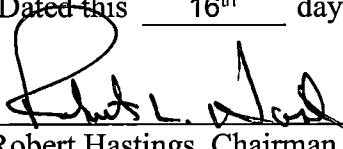
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented.

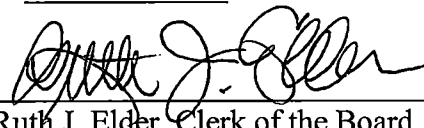
The Petitioners did not participate in the teleconference hearing. On Petition, the Petitioners disputed the percentage complete on the new construction and stated that the assessed value was not supported by sales in a ten mile radius.

The Assessor was represented by Appraiser Analyst Jeanne-Marie Wilson, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Ms. Wilson testified that: this is a newer home on two acres that was completed in 2016; the quality grade was upgraded from good to good plus following an interior inspection; the land was purchased by the Petitioners for \$181,000 on September 23, 2016, but the current assessed value is less; there was a four bedroom septic system installed at the time of sale; the Assessor's comparable sales are within a four mile radius; and the comparable sales support the current assessed value. Ms. Wilson reviewed the Petitioners' comparable sales.

The Board does not find the Petitioners' comparable sales to be convincing. 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 16<sup>th</sup> day of July, 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.

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**