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

Property Owner: RICHARD TOMSINSKI

Parcel Number(s): 13807310200

Assessment Year: 2019

Petition Number: 19-0206

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	\$ 63,300
<input checked="" type="checkbox"/> Improvements	\$ 104,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 167,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 63,300
<input checked="" type="checkbox"/> Improvements	\$ 104,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 167,400


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

Petitioner Richard Tomsinski participated in the teleconference hearing. The Petitioner testified that there are ongoing water quality issues at Summit Lake. Mr. Tomsinski provided an analysis of comparable sales and contends that the Assessor's comparable sales support a lower assessed value for the subject property. At hearing, Mr. Tomsinski reduced his requested value for the land to \$50,000, and for the improvements to \$72,449, for a total requested value of \$122,449.

The Assessor's representative did not participate in the hearing. 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 specific locations and characteristics of the comparable sales analyzed by the Petitioner were not clear to the Board. The Board finds the Assessor's comparable sales to be compelling. 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 10th day of December, 2020


Diane Pust, 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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