

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

Property Owner: ROGER & KAYLYN ROBISON

Parcel Number(s): 79530004700

Assessment Year: 2019

Petition Number: 19-0430

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

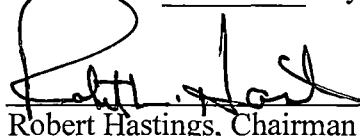
<input checked="" type="checkbox"/> Land	\$ 66,600
<input checked="" type="checkbox"/> Improvements	\$ 133,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 200,200

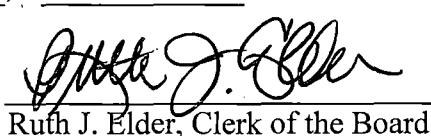
BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 66,600
<input checked="" type="checkbox"/> Improvements	\$ 133,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 200,200

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 Roger Robison participated in the hearing. The Petitioner testified that he was unable to submit additional information on time for the hearing and that he is a senior citizen who is now disabled from working. The Petitioners provided four comparable sales in support of their requested value. The Assessor was represented by Jeanne-Marie Wilson, Appraiser Analyst. 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. Ms. Wilson testified that the Petitioners purchased the subject property for \$197,590 in July 2016. Ms. Wilson reviewed the comparable sales provided by the Assessor and the Petitioners. The Board finds that trending the Petitioners' purchase price to the January 1, 2019, assessment date would result in a higher value than the current assessed value. 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 5th day of December, 2019


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 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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REV 64 0058 (5/25/2017)

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