

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

Property Owner: WAYNE & BEVERLY WHITEHURST

Parcel Number(s): 58420006600

Assessment Year: 2019

Petition Number: 19-0438

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**

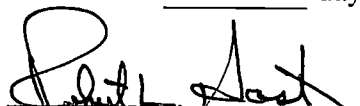
<input checked="" type="checkbox"/> Land	\$ 72,900
<input checked="" type="checkbox"/> Improvements	\$ 89,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 162,600</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 72,900
<input checked="" type="checkbox"/> Improvements	\$ 89,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 162,600</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioners did not participate in the hearing. On Petition, the Petitioners explained that the dealer offered no trade in value for the mobile home. 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: the Petitioners' purchase for \$112,000 in 2017 was a sale between neighbors; the property was not listed on the open market; the Assessor must determine the true and fair market value of the mobile home set up on the site; and since there are a limited amount of stick-built homes at the entry level price range, mobile homes are becoming an affordable housing option. The Board finds that the Petitioners' purchase was not a valid market sale, since the property was not listed on the open market. The Board finds that the Petitioners did not provide market evidence to support their requested value. 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 9<sup>th</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.

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**

REV 64 0058 (5/25/2017)

**SHIPPED JAN 27 2020**

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

Property Owner: WAYNE & BEVERLY WHITEHURST

Parcel Number(s): 58420006700

Assessment Year: 2019

Petition Number: 19-0439

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**

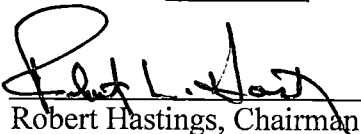
<input checked="" type="checkbox"/> Land	\$ 70,200
<input checked="" type="checkbox"/> Improvements	\$ 104,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 174,700</b>

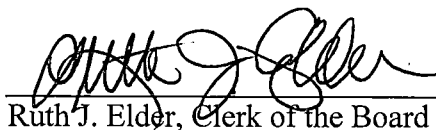
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 70,200
<input checked="" type="checkbox"/> Improvements	\$ 104,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 174,700</b>

This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented. The Petitioners did not participate in the hearing. On Petition, the Petitioners contend that the dealer offered a trade in value of \$20,000 for the mobile home. 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: the Assessor must determine the true and fair market value of the mobile home set up on the site; and since there are a limited amount of stick-built homes at the entry level price range, mobile homes are becoming an affordable housing option. The Board finds that the Petitioners did not provide market evidence or cost to cure bids in support of their requested value. The Board concludes 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 9<sup>th</sup> day of January, 2020

  
Robert Hastings, Chairman

  
Ruth J. Elder, Clerk of the Board

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

REV 64 0058 (5/25/2017)

**SHIPPED JAN 27 2020**