

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

Property Owner: JEFFREY HALFACRE & AMANDA CRIST

Parcel Number(s): 74270001300

Assessment Year: 2019

Petition Number: 19-0529

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>90,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>281,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>371,700</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>90,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>239,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>330,200</u>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the evidence presented. Neither of the Parties participated in the hearing.

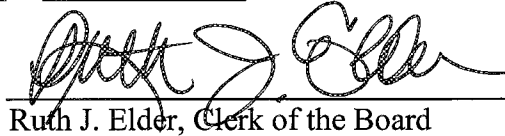
On Petition, the Petitioners stated that the shop building does not have heat, insulation, plumbing, water, cable, or internet.

Appraiser Analyst Jennifer McNeil provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the value of the improvements to \$239,800, for a total recommended value of \$330,200.

The Board finds that the reason for the Assessor's recommended reduction is not a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds that the Assessor has reduced the quality for the shop building. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 29th day of October, 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

REV 64 0058 (5/25/2017)

SHIPPED DEC 03 2020