

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

Property Owner: THURSTON COMMERCIAL

Parcel Number(s): 11811120100

Assessment Year: 2019

Petition Number: 19-0542

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	\$ 3,682,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 3,682,200</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 3,682,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 3,682,200</b>

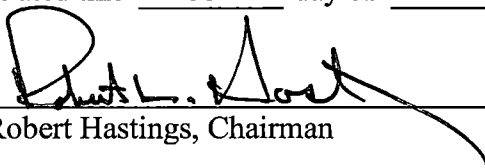
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the evidence presented. The Petitioner did not participate in the teleconference hearing.

On Petition, the Petitioner contended that the comparable sale properties used by the Assessor did not have the same zoning, size, or the same infrastructure as the subject property.

The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value.

The Board finds that the Petitioner's arguments were not convincing, particularly since the property was listed for sale at 2.5 times the requested value. The Board finds the Assessor's analysis 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 30<sup>th</sup> day of September, 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.

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

REV 64 0058 (5/25/2017)

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