

Board of Equalization

SUSTAINABLE AGRICULTURE TRUST

Parcel Number(s): 21711440401

Assessment Year: **2019**

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	\$ 110,900
<input checked="" type="checkbox"/> Improvements	\$ 722,500
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 833,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 110,900
<input checked="" type="checkbox"/> Improvements	\$ 722,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 833,400

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 Dr. Muhammad Ayub participated in the teleconference hearing on behalf of the property owner, Northwest Veterans' Memorial Transitional Housing and Sustainable Agriculture Trust. The Petitioner testified that: there is significant noise, pollution, and litter resulting from the property's proximity to Yelm Highway and the Nisqually Red Wind Casino; the home was purchased as a bank repossession in poor condition; and he is hoping to place an agricultural conservation easement on the property. The Petitioner further testified that there are two large easements on the property from the Bonneville Power Administration and the Centralia Power Authority that have impacted the agricultural activities on the subject property, including the duck pond, chicken coop, and goat shed.

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 has visited the home several times since the Petitioners' purchase; there is a 20 percent adjustment for the power line easements; the residences are set back from the road; and the subject property's assessment is in the middle of the range of the comparable sales.

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Thurston County Board of Equalization

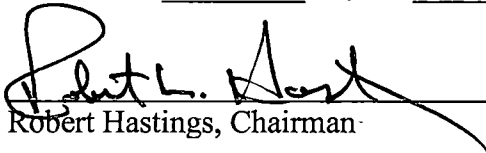
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Northwest Veterans' Memorial Transitional Housing and Sustainable Agriculture Trust

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The Board finds that the Petitioners did not provide any market evidence to support their requested value or any cost-to-cure bids. 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 23rd day of July, 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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REV 64 0058 (5/25/2017)

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