

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

Property Owner: ALBERT & EWA MARIA RIOS

Parcel Number(s): 83651009500

Assessment Year: 2020 Petition Number: 20-0127

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	\$ 113,400
<input checked="" type="checkbox"/> Improvements	\$ 267,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 381,000

BOE True and Fair Value Determination

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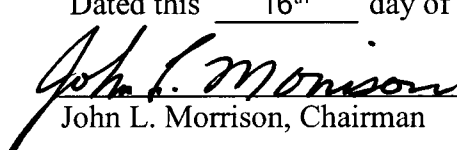
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

The Petitioners did not participate in the teleconference hearing. On Petition, the Petitioners shared concerns about the assessed value and property taxes of the subject property as compared to other properties.

The Assessor was represented by Appraiser Analyst Sam Howe. Appraiser Supervisor Teresa Hoyer provided a written Response including a market-adjusted cost approach and comparable sales in support of the current assessed value. Mr. Howe testified that: the Petitioners purchased the subject property for \$300,000 in March of 2017 and indicated that they invested \$30,000 after their purchase; and the Petitioners' estimate of value does not account for any market appreciation. He reviewed the Petitioners' comparable sales and noted the following: comparable sale 1 was an estate sale; comparable sale 2 occurred in January 2017 and needs to be adjusted to the market as of January 1, 2020; and comparable sale 3 had a buyer and a seller with the same address, so this was not a valid market sale. Mr. Howe also reviewed the Assessor's comparable sales.

The value placed on the property by the Assessor is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board does not consider the assessed value of other properties, the amount of tax, or other issues unrelated to the true and fair market value of the subject property as of January 1, 2020. The Board does not find the Petitioners' comparable sales to be persuasive. 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 16th day of November, 2021


John L. Morrison, 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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