

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

Property Owner: JEFF MERRYMAN

Parcel Number(s): 99002148691

Assessment Year: 2020

Petition Number: 20-0144

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 type="checkbox"/> Land	\$ <u>0</u>
<input type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input checked="" type="checkbox"/> Personal Property	\$ <u>4,129</u>
<b>TOTAL:</b>	\$ <u>4,129</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$ <u>0</u>
<input type="checkbox"/> Improvements	\$ <u>0</u>
<input type="checkbox"/> Minerals	\$ _____
<input checked="" type="checkbox"/> Personal Property	\$ <u>4,129</u>
<b>TOTAL:</b>	\$ <u>4,129</u>

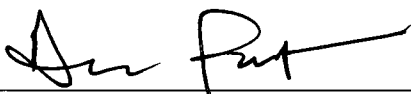
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

Petitioner Jeff Merryman did not participate in the teleconference hearing. On Petition, Mr. Merryman contended that the fence should be real property, not personal property.

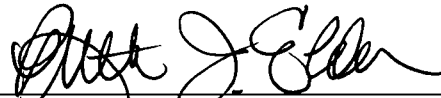
The Assessor was represented by Appraisal Supervisor Teresa Hoyer who provided a written Response in support of the current assessed value. Ms. Hoyer explained that the personal property includes the fence along with several additional items.

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 have any authority to determine whether property is classified as real property or personal property. This is determined by the Assessor. 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 12<sup>th</sup> day of August, 2021



Diane Pust, 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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