

# Order of the Thurston County Board of Equalization

Property Owner: **TOBY & MONICA SNIDER**

Parcel Number(s): 11510240300

Assessment Year: **2020**

Petition Number: 20-0160

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	\$ 236,400
<input checked="" type="checkbox"/> Improvements	\$ 600,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 836,600

### **BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 236,400
<input checked="" type="checkbox"/> Improvements	\$ 600,200
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL:</b>	<b>\$ 836,600</b>

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 provided four comparable sales in support of their requested value and stated that water levels on the abandoned mine water area continue to decline each year.

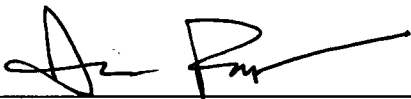
The Assessor was represented, at the hearing, by Appraiser Analyst Sam Howe. Appraisal Supervisor Teresa Hoyer provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe testified that: a former quarry has been reconstituted as a lake; the water body has the features of a lake including boating; the comparable sales provided by the Petitioners are non-lakefront properties that do not include the lakefront, which is a primary amenity of the subject property; and the Assessor's comparable sales well support the current assessed value.

[illegible]

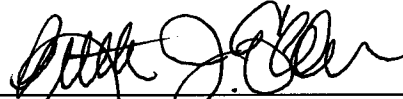
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The value placed on the property by the Assessor is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board finds that the Petitioners' comparable sales are not lakefront properties and that they occurred several months after the January 1, 2020 assessment date. The Board does not find the Petitioners' comparable sales to be convincing. 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 4<sup>th</sup> day of May, 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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REV 64 0058 (5/25/2017)

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