

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

Property Owner: SHAWN & SHELENE WATE

Parcel Number(s): 62501900000

Assessment Year: 2020

Petition Number: 20-0011

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	\$ 318,900
<input checked="" type="checkbox"/> Improvements	\$ 3,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 322,000

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 223,850
<input checked="" type="checkbox"/> Improvements	\$ 3,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 226,950

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

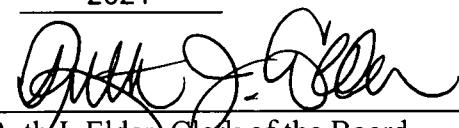
The Petitioners did not participate in the teleconference hearing. The Petitioners provided a fee appraisal in support of their requested value.

The Assessor was represented by Appraiser Analyst Sam Howe, who 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: the Petitioners' fee appraisal only includes three actual sales, two of which are not waterfront properties; the fee appraisal is misleading; comparable sale 3 from the fee appraisal was only listed for four days and sold far below market value; a two-bedroom home is being built on the Petitioners' comparable sale 3 now; two of the Assessor's comparable sales are located a short distance from the subject property; and the Assessor's comparable sales support the current assessed value.

The Board finds that comparable sale 3 from the Petitioners' fee appraisal supports a reduced value for the subject property. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 10th day of June, 2021


John 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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