

Order of the Thurston County

Board of Equalization

Property Owner: JAMES & DIANA PERRY

Parcel Number(s): 13936230102

Assessment Year: **2020**

Petition Number: 20-0013

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	\$ 107,900
<input checked="" type="checkbox"/> Improvements	\$ 242,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 349,900

BOE True and Fair Value Determination

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<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ 349,900

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 amount of increase in the assessed 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 subject property is located in the southern part of the Steamboat Island Peninsula; the Petitioners' comparable sales are non-view homes in the Carlyon Beach neighborhood, which is dissimilar to the location of the subject property; and the Assessor's comparable sales do not have significant adjustments and support the current assessed value for the subject property.

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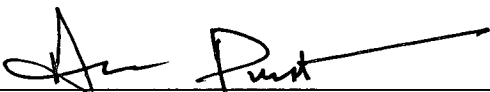
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The value placed on the property by the Assessor is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board does not consider the percentage of the assessed value increase when reviewing the true and fair market value of the subject property as of the January 1, 2020 assessment date. The Board finds that the Petitioners' comparable sales are not similar to the subject property and not convincing. The Board finds that the Assessor's comparable sales well support the current assessed value. 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 20th 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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