

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

Property Owner: ROBERT ROGERS (Prior Owner) & DUSTIN BAKER (Current Owner)
Parcel Number(s): 58140011900
Assessment Year: 2020 Petition Number: 20-0016

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	\$ 127,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 235,500

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 107,900
<input checked="" type="checkbox"/> Improvements	\$ 127,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 235,500

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

Neither the current nor prior owner participated in the teleconference hearing. The current owner purchased the subject property for \$435,000 on September 10, 2021.

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 reviewed the Assessor's comparable sales with the Board.

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 notes that the current owner purchased the subject property for \$435,000 on September 10, 2021. The Board finds that the Assessor's comparable sales well-support the current assessed value. The Board concludes that neither the current nor the prior owner 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 1st day of February, 2022


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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