

# Order of the Thurston County Board of Equalization

Property Owner: DAVID WEAVER

Parcel Number(s): 42300001500

Assessment Year: **2020**

Petition Number: 20-0099

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	168,300
<input checked="" type="checkbox"/> Improvements	\$ 201,300
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 369,600

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

<input checked="" type="checkbox"/> Land	\$ 168,300
<input checked="" type="checkbox"/> Improvements	\$ 193,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 361,700</b>

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented.

The Petitioner informed the Clerk of the Board that he would not attend the teleconference hearing. On Petition, the Petitioner provided a comparable sale in support of his 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 subject property is a manufactured home on approximately ten acres and the Petitioner's comparable sale is located in a different market area than the subject property. Mr. Howe explained that after the Response was prepared, the Petitioner contacted him with concerns about the square footage of the mobile home. At the hearing, Mr. Howe recommended a reduction in the value of the improvements to \$193,400 for a total recommended value of \$361,700.

[illegible]

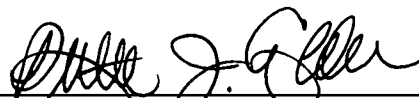
Thurston County Board of Equalization  
Petition Number 20-0099  
David Weaver  
Page Two of Two

The Board finds that the reason for the Assessor's recommended reduction is a manifest error correction pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review remains clear, cogent, and convincing evidence. The Board does not find the Petitioner's comparable sale to be convincing. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to warrant a further reduction in the valuation.

Dated this 1st day of June, 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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