

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

Property Owner: ROGER & KAREN JUVET

Parcel Number(s): 21832221300

Assessment Year: 2020

Petition Number: 20-0105

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	\$ 189,400
<input checked="" type="checkbox"/> Improvements	\$ 154,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 344,000</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 189,400
<input checked="" type="checkbox"/> Improvements	\$ 154,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 344,000</b>

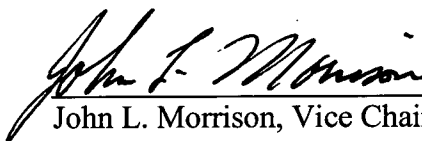
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

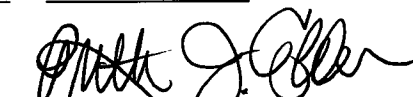
The Petitioners did not participate in the hearing. On Petition, the Petitioners shared concerns about flooding, a comparable sale, and the impacts of activities at Joint Base Lewis-McChord military installment.

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 reviewed the Assessor's comparable sales. Mr. Howe clarified that the Assessor's comparable sale 2 had flooding into the home, while the subject property does not.

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 find the Petitioners' evidence to be sufficient to overcome the Assessor's comparable sales analysis. The Board finds the Assessor's 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 6<sup>th</sup> day of April, 2021

  
John L. Morrison, Vice 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution:   • Assessor   • Petitioner   • BOE File**

**SHIPPED MAY 21 2021**