Order of the Thurston County Board of Equalization

Board of Equalization			
Property Owner:	BARBARA BANKS		
Parcel Number(s):	14635430100		
Assessment Year:	2020	Petition Number: 20-011	1
Having considered	the evidence presented by the p	parties in this appeal, the Board h	ereby:
sustains	overrules the determination	nation of the assessor.	
Assessor's True a	nd Fair Value Determination	BOE True and Fair Val	lue Determination
\boxtimes Land	\$ 87,400	∠ Land	\$ 87,400
	ts \$ 181,300		\$ 168,700
☐ Minerals	\$	Minerals	\$
Personal Prop	perty \$	Personal Property	\$
TOTAL:	\$ 268,700	TOTAL:	\$ 256,100
valuation based on The Petitioner did n of increase in the as a copy of the appra sales, all of which o	the testimony and evidence pre not participate in the hearing. O ssessed value. The Petitioner re isal was not provided to the Bo occurred after the January 1, 20	on Petition, the Petitioner shared of ferenced a fee appraisal of May 2 ard for review. The Petitioner pro 20 assessment date.	concerns about the amount 26, 2020 for \$229,000, but ovided three comparable
a market-adjusted o Howe explained the utility building and	cost approach and a sales comparat the recommended reduction v	est Sam Howe, who provided a wrarison approach in support of the was the result of removing the value.	recommended value. Mr. lue of the 600 square foot

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The Board finds that the reasons for the Assessor's recommended reduction are manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review remains clear, cogent, and convincing evidence. The Board finds that the Petitioner's comparable sales were all after the January 1, 2020 assessment date. The Board finds that the Assessor's comparable sales were more convincing for the January 1, 2020 assessment date. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to warrant a further reduction in valuation.

Dated this 22nd day of April , 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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