

Board of Equalization

Petition Number: 20-0111

☐ sustains ☒ overrules the determination of the assessor.

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 87,400
<input checked="" type="checkbox"/> Improvements	\$ 168,700
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 256,100


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 recommended value. Mr. Howe explained that the recommended reduction was the result of removing the value of the 600 square foot utility building and the 96 square foot shed. Mr. Howe reviewed the Assessor's comparable sales and contends that they well-support the recommended value.

[illegible]

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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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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED MAY 28 2021