

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

Property Owner: STEPHEN BROWN (Prior Owner) & LYSHA NERIA & SITHA YIN (Current Owners)  
Parcel Number(s): 11824110101  
Assessment Year: 2020 Petition Number: 20-0118

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	\$ 90,200
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 90,200</b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 65,000
<input checked="" type="checkbox"/> Improvements	\$ 0
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 65,000</b>


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

Neither the current owners nor the prior owner participated in the teleconference hearing. The current owners purchased the subject property for \$65,000 on October 15, 2020.

The Assessor was represented by Appraiser Analyst Sam Howe who provided a letter in Response to the Petition. Mr. Howe stated that the Assessor is recommending that the Board reduce the assessed value to the purchase price of \$65,000.

The Board finds the Assessor's recommended reduction is equivalent to the purchase price and supported by the evidence.

Dated this 1<sup>st</sup> 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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**Distribution: • Assessor • Petitioner • BOE File**

REV 64 0058 (5/25/2017)

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