Order of the Thurston County Board of Equalization

Property Owner: BRA	D THAUT AND RUTH TURK		
Parcel Number(s): 22	634440900		
Assessment Year: 202	20	Petition Number: 20-036	1
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 BOE True and Fair Value Determination			
∠ Land	\$ 28,600	∠ Land	\$ 28,600
	\$ 4,000		\$ 4,000
☐ Minerals	\$	☐ Minerals	\$
Personal Property	\$	Personal Property	\$
TOTAL:	\$ 32,600	TOTAL:	\$ 32,600
This decision is based or	n our finding that: The Board su	stains the Assessor's determ	mination of value based on

the testimony and evidence presented.

Petitioner Ruth Turk participated in the teleconference hearing. Ms. Turk shared concerns about the decrease in the assessed value from the 2019 assessment year to the 2020 assessment year. The Petitioner stated that the current assessed value is less than they paid for the property in 2000 and that she is concerned about the loss of value. She requested an increase in the valuation.

The Assessor's Representative did not participate in the hearing. Appraisal Supervisor Teresa Hoyer provided a letter in response to the Petition. Ms. Hoyer explained that the building on the property was recharacterized from a cabin to a utility building, which resulted in a decrease in the assessed value. Ms. Hoyer stated that it is not the Assessor's policy recommend an increase in the assessed value for an appeal when the change in the assessed value was based on a field inspection. She stated that the structure would be valued as a cabin for the 2021 assessment year.

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The Board does not maintain the property record, this is done by the Assessor's Office. 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. This standard applies whether the Petitioner is requesting an increase or a decrease in the assessed value. The Board does not consider the amount of the increase or decrease in the assessed value or the assessed value of other properties when reviewing the true and fair market value of the subject property as of January 1, 2020. The Board did not find the information regarding the sales cited by the Petitioner to be compelling. 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 an increase in the valuation.

Dated this 11th day of March , 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.

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