

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

Property Owner: BARBARA CHAMBERS

Parcel Number(s): 56550105301

Assessment Year: 2020

Petition Number: 20-0378

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	\$ 362,000
<input checked="" type="checkbox"/> Improvements	\$ 605,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 967,600</b>

**BOE True and Fair Value Determination**

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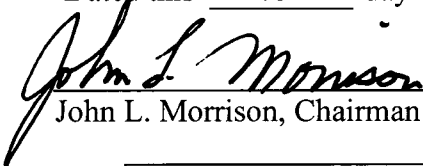
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

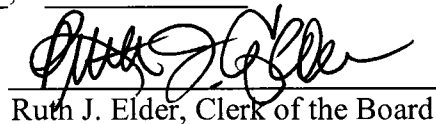
The Petitioner did not participate in the teleconference hearing. On Petition, the Petitioner shared concerns about the obstructed view, the high bank sloughing, the loss of usable land, and external obsolescence.

The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response including a market-adjusted cost approach and comparable sales in support of the current assessed value. Mr. Howe testified that: the subject is a waterfront property on Johnson Point that is improved with a good plus quality home with a very good view of Mount Rainier above the water; the Petitioner purchased the property for \$889,000 in March 2016; the Assessor has adjusted for the high bank; and the Petitioner has not documented any external obsolescence. He reviewed his comparable sales with the Board.

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 consider the assessed value of other properties, the amount of tax, or other issues unrelated to the true and fair market value of the subject property as of January 1, 2020. The Board does not find the Petitioners' comparable sales to be persuasive. 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 16<sup>th</sup> day of November, 2021

  
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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