

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

Property Owner: IKECHI NWANKWO

Parcel Number(s): 77690002300

Assessment Year: 2020

Petition Number: 20-0386

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	\$ 58,400
<input checked="" type="checkbox"/> Improvements	\$ 234,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 292,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 58,400
<input checked="" type="checkbox"/> Improvements	\$ 234,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 292,400

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 narrow streets and the lack of street parking.

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 current assessed value. Mr. Howe testified that comparable sale 1 was the sale of a neighboring home and a strong indicator of value, and the street width is standard, as required by fire code.

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 finds that the Petitioner did not provide comparable sales or cost-to-cure bids in support of his requested value. The Board finds that the sale of the home next door supports the current assessed value for the subject property. The Board concludes that the Petitioner 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 27th day of January, 2022


John L. Morrison, Chairman


Ruth J. Exler, 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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