

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

Property Owner: ROBERT & DILYS COVIELLO

Parcel Number(s): 12709320300

Assessment Year: 2020

Petition Number: 20-0264

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	\$ 148,000
<input checked="" type="checkbox"/> Improvements	\$ 418,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 566,500

BOE True and Fair Value Determination

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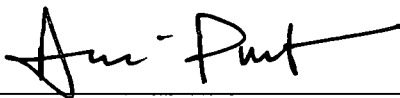
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

The Petitioners did not participate in the teleconference hearing. On Petition, the Petitioners estimated that the current improvement value should be \$355,000 based on his consultation with the builders of the home and shop as well as the well and septic excavator.

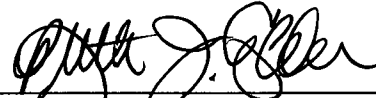
The Assessor was represented by Appraiser Analyst Sam Howe, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe reviewed his comparable sales. Mr. Howe stated that the Assessor does not consider the percentage of property tax compared to the sales price.

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 amount of the property tax or the property tax as a percentage of the purchase price in reviewing the true and fair market value of the subject property as of the January 1, 2020 assessment date. 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 29th day of July, 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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