

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

Property Owner: DANIEL & CYNTHIA TUFFORD

Parcel Number(s): 56660147700

Assessment Year: 2020

Petition Number: 20-0270

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	\$ 100,000
<input checked="" type="checkbox"/> Improvements	\$ 483,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 583,000</b>

**BOE True and Fair Value Determination**

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<input checked="" type="checkbox"/> Improvements	\$ 483,000
<input type="checkbox"/> Minerals	\$
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<b>TOTAL:</b>	<b>\$ 583,000</b>

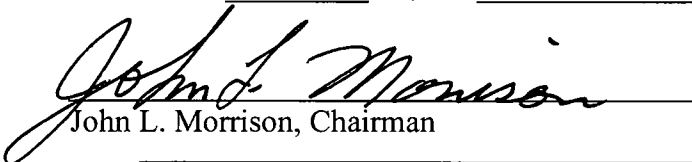
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

The Petitioners did not participate in the teleconference hearing. On Petition, the Petitioners provided an analysis of the assessments of other properties on their block. The Petitioners also provided two comparable sales in support of their requested value.

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 he spoke with the Petitioners, and an appraiser visited the home and confirmed the quality grade.

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 in determining the true and fair market value of the subject property as of the January 1, 2020 assessment date. The Board finds the Assessor's comparable sales to be convincing. 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 27<sup>th</sup> day of January, 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**

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