

Property Owner: KEVIN SCOTT  
Parcel Number(s): 21605300300  
Assessment Year: **2020**                      Petition Number: 20-0294

☒ sustains      ☐ overrules      the determination of the assessor.

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 98,900
<input checked="" type="checkbox"/> Improvements	\$ 392,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 491,300</b>

Petitioner Kevin Scott did not participate in the teleconference hearing. On petition, Mr. Scott shared concerns about the amount of the assessment increase. The Petitioner provided four comparable sales in support of his requested value.

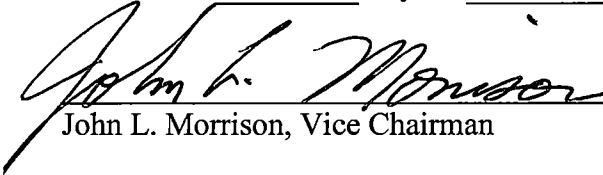
The Assessor was represented by Appraiser Analyst Sam Howe, who provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe referred to the map of the comparable sales provided by both Parties. Mr. Howe reviewed the Petitioner's comparable sales: comparable sale 1 is from 2017, but the adjusted sale price supports the current assessed value for the subject property; comparable sale 2 is not a good comparable sale for the subject property, since it is a lake property with wetlands and a significant remodel in the past two years; comparable sale 3 is an older, lower quality home, but the adjusted sale price supports the current assessed value for the subject property; and comparable sale 4 is not a good comparable sale for the subject property, since it is thirty-five years older and the home is half the size of the subject's residence. Mr. Howe stated that the Assessor's comparable sales well support the current assessed value for the subject property.

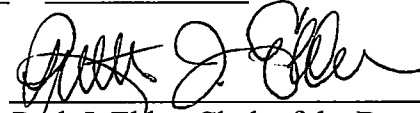
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Thurston County Board of Equalization  
Petition Number 20-0294  
Kevin Scott  
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The value placed on the property by the Assessor is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board does not consider the percentage of assessed value increase when reviewing the true and fair market value as of January 1, 2020. The Board does not find the comparable sales provided by the Petitioner to be convincing. The Board finds that the comparable sales presented by the Assessor well support the current assessed value. 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 18<sup>th</sup> day of February, 2021

  
John L. Morrison, Vice Chairman

  
Ryth 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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REV 64 0058 (5/25/2017)

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