

Order of the Thurston County

Board of Equalization

Property Owner: TODD & GWEN TVETEN

Parcel Number(s): 09180006000

Petition Number: 20-0298

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	\$ 47,100
<input checked="" type="checkbox"/> Improvements	\$ 655,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 702,100

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 47,100
<input checked="" type="checkbox"/> Improvements	\$ 602,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 650,000

This decision is based on our finding that: The Board adopts the Assessor's recommended reduction in the valuation based on the testimony and evidence presented.

The Petitioners did not participate in the teleconference hearing. On Petition, the Petitioners submitted a fee appraisal dated March 12, 2020 for \$650,000. The Petitioners contend that the fee appraisal is not adjusting for the Mazama pocket gopher and that the total value should be \$628,022.

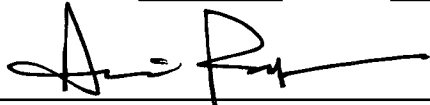
The Assessor was represented by Appraiser Analyst Sam Howe, who recommended a reduction to the same total value as the Petitioners' fee appraisal of \$650,000. Mr. Howe noted that the Assessor is adjusting the land value by 50 percent in consideration of the Mazama pocket gopher.

[illegible]

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The Board finds that the reasons for the Assessor's recommended reduction are not manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds that the Assessor's recommended reduction includes a 50 percent adjustment for the Mazama pocket gopher. The Board finds that the Assessor's total value of \$650,000 is equivalent to the Petitioners' fee appraisal of March 12, 2020. The Board concludes that the Petitioners did not provide the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 22nd day of April, 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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REV 64 0058 (5/25/2017)

SHIPPED MAY 28 2021