

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

Property Owner: CLIFFORD McCANN

Parcel Number(s): 71840000600

Assessment Year: 2020

Petition Number: 20-0316

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	\$ 161,800
<input checked="" type="checkbox"/> Improvements	\$ 5,400
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 167,200

BOE True and Fair Value Determination

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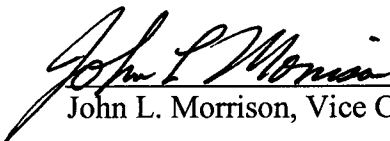
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

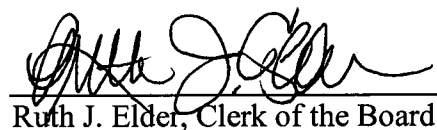
The Petitioner did not participate in the hearing. On Petition, the Petitioner shared concerns about: the impact of easements, which render the property unbuildable; the slope of the property; the canal frontage; and the amount of the assessment increase.

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: the subject property is a developable lot; there is not an adjustment for topography since this is the nature of lots on Lake St. Clair; and there are few vacant lot sales available. Mr. Howe reviewed the comparable sales provided by the Assessor and the Petitioner, including the adjustments.

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 sufficient evidence that the property is unbuildable or that building will be restricted. 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 6th day of April, 2021


John L. Morrison, Vice 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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