## Order of the Thurston County Board of Equalization

Property Owner:	CARDINA	AL CG COMPANY			
Parcel Number(s):	990020	14200			
Assessment Year:	2020		Petition Number:	20-0325	;
Having considered   ⊠ sustains	the evider	nce presented by the particules the determination	es in this appeal, the on of the assessor.	Board he	ereby:
Assessor's True ar	ıd Fair V	alue Determination	<b>BOE</b> True and I	air Valu	ue Determination
∠ Land	\$	0			\$ 0
	s \$ ]	0	Improveme	ents	\$ 0
☐ Minerals	\$		☐ Minerals		\$
Personal Prop	perty \$	25,939,272	Personal Pr	roperty	\$ 25,939,272
		25,939,272			\$ 25,939,272
The Petitioner was of NorCal Valuation Representatives rev Mr. Young testified 1993, 1995, 2000, a consumable composthere have been chat that: tempering line equipment is to sell Washington State Elived, consumable at the current cost of the self-self-self-self-self-self-self-self-	represented in, and Darwised their that the And 2008, ments; the inges in the #2 was not; the old board of Tussets; and the equipment these t	resented.  ed at the teleconference he n Hackl of Cardinal CG C requested value to \$15,50  Assessor has not considere rather than new, so these re have been significant to be supply and demand fact of in use as of the valuation der equipment needs to be fax Appeals agreed the 48 lit is unrealistic to trend the nent new must be correct of	earing by Travis Carl company. At the hear 16,000. Ed that: some of the covalues are overstated echnological advances for in the marketplace on date; the highest a discounted due to ful percent of the cost of the costs more than te	son of A ing, the ladder item; some itements in the ce. Mr. Y and best unctional f a coate on years.	Petitioner's  ns were purchased used in tems have short-lived, in the marketplace; and Young further testified use of the unused obsolescence; the er is attributed to the short-Mr. Young argued that
		ve did not participate in the a cost approach in suppor			sor Teresa Hoyer provided ne.

Thurston County Board of Equalization Petition Number 20-0325 Cardinal CG Company Page Two of Two

The value the Assessor places on the property is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board did not find the arguments provided by the Petitioner's Representatives to be convincing. The Board finds that the Assessor has trended the economic life of the shorter-lived components. 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

August

2021

L. Morrison, Chairman

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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