

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

Property Owner: MEGAN GILLESPIE AND JAMES THOMPSON
Parcel Number(s): 70360002000
Assessment Year: 2020 Petition Number: 20-0329

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	\$ 143,500
<input checked="" type="checkbox"/> Improvements	\$ 516,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 660,000

BOE True and Fair Value Determination

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<input checked="" type="checkbox"/> Improvements	\$ 516,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 660,000


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

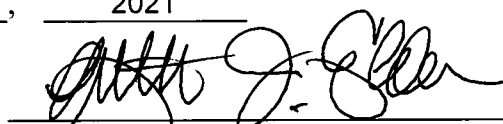
The Petitioners did not participate in the teleconference hearing. On Petition, the Petitioners shared concerns about the percentage of the increase in the assessed value.

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 reviewed his comparable sales and the comparable sales provided by the Petitioners. Mr. Howe contended that the Petitioners' comparable sale 1 is a much smaller home and lesser quality than the subject property, and the Petitioners' comparable sale 2 occurred ten months after the assessment date of January 1, 2020.

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 find the Petitioners' comparable sales to be convincing. The Board finds that the Assessor's comparable sales well-support the current assessed value. 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 4th day of November, 2021


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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