

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

Property Owner: HOME DEPOT USA INC.

Parcel Number(s): 11819120000

Assessment Year: 2020

Petition Number: 20-0331

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	\$ <u>3,200,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>6,936,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>10,136,700</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>3,200,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>6,936,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>10,136,700</u>

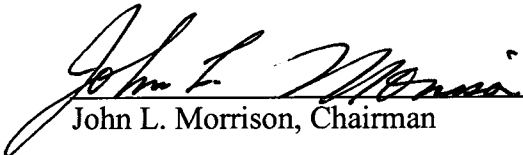
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

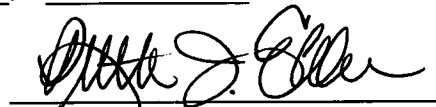
The Petitioner's Representative did not participate in the hearing. On Petition, the Petitioner's Representative stated, "Income overstated".

The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided a written Response including a market-adjusted cost approach, a sales comparison approach, and an income approach. The Board did not have any questions for Ms. Hoyer.

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's Representative did not provide any evidence to support his opinion of 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 8th day of April, 2021


John L. Morrison, Chairman


Ruth J. Elder, Clerk of the Board

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED MAY 21 2021

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

Property Owner: HD DEVELOPMENT OF MARYLAND INC.

Parcel Number(s): 12703240402

Assessment Year: 2020

Petition Number: 20-0332

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	\$ <u>4,375,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>7,445,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>11,821,200</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>4,375,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>7,445,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>11,821,200</u>


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's Representative did not participate in the hearing. On Petition, the Petitioner's Representative stated, "Income overstated".

The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided a written Response including a market-adjusted cost approach, a sales comparison approach, and an income approach. The Board did not have any questions for Ms. Hoyer.

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's Representative did not provide any evidence to support his opinion of 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.

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (5/25/2017)

SHIPPED MAY 21 2021

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

Property Owner: HD DEVELOPMENT OF MARYLAND INC.

Parcel Number(s): 58060000100

Assessment Year: 2020 Petition Number: 20-0333

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	\$ <u>3,792,300</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>7,854,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>11,646,500</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>3,792,300</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>7,854,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>11,646,500</u>

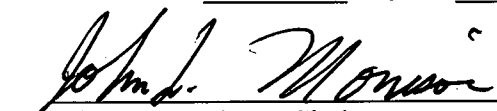
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

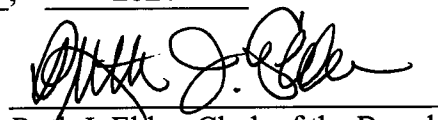
The Petitioner's Representative did not participate in the hearing. On Petition, the Petitioner's Representative stated, "Income overstated".

The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided a written Response including a market-adjusted cost approach, a sales comparison approach, and an income approach. The Board did not have any questions for Ms. Hoyer.

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's Representative did not provide any evidence to support his opinion of 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.

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: ORION DRIVE INVESTORS LLC

Parcel Number(s): 55210000100

Assessment Year: 2020

Petition Number: 20-0334

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	\$ <u>7,205,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>39,556,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>46,762,500</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>7,205,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>39,556,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>46,762,500</u>

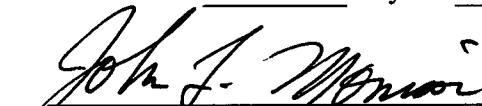
This decision is based on our finding that: The Board sustained the Assessor's determination of value based on the testimony and evidence presented.

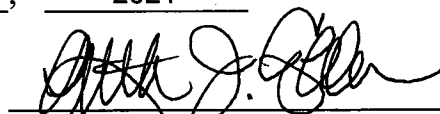
The Petitioner's Representative did not participate in the hearing. On Petition, the Petitioner's Representative stated, "Income overstated".

The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided a written Response including a market-adjusted cost approach, a sales comparison approach, and an income approach. The Board did not have any questions for Ms. Hoyer.

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's Representative did not provide any evidence to support his opinion of 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.

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