

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

Property Owner: THOMAS LOOFBOUROW AND JENNIFER CHEVALIER

Parcel Number(s): 12725223900

Assessment Year: 2020

Petition Number: 20-0335

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	\$ 146,500
<input checked="" type="checkbox"/> Improvements	\$ 497,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 644,400

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 146,500
<input checked="" type="checkbox"/> Improvements	\$ 497,900
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 644,400


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 provided comparable sales in support of their requested value.

The Assessor was represented, at the hearing, by Appraiser Analyst Sam Howe. Appraisal Supervisor Teresa Hoyer 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 Assessor's comparable sales well support the current assessed value.

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 Petitioners' comparable sales were all lesser quality than the subject property. The Board finds that the Petitioners' requested value is below the range of value for the comparable sales. The Board finds the Assessor's comparable sales to be convincing. 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 15th 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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