

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

Property Owner: MATTHEW & JENNIFER MOSTEIKO

Parcel Number(s): 57750000200

Assessment Year: 2020

Petition Number: 20-0337

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	\$ 64,200
<input checked="" type="checkbox"/> Improvements	\$ 323,100
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 387,300</b>

**BOE True and Fair Value Determination**

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<input checked="" type="checkbox"/> Improvements	\$ 323,100
<input type="checkbox"/> Minerals	\$
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<b>TOTAL:</b>	<b>\$ 387,300</b>

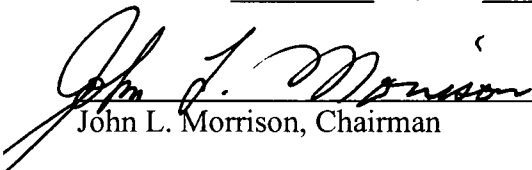
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

The Petitioners did not participate in the teleconference hearing. On Petition, the Petitioners shared concerns about the condition of neighboring properties and the increased value of the land.

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 Petitioners purchased the subject property for \$399,950 on July 24, 2019, which is more than 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 notes that the Petitioners did not provide comparable sales or cost-to-cure bids to support their requested value. The Board finds that the Petitioners purchased the subject property for more than the current assessed value on July 24, 2019. 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 20<sup>th</sup> day of January, 2022

  
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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