

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

Property Owner: 4280 SIMUL LLC (OWNER), ALBERTSONS INC. (LESSEE)

Parcel Number(s): 11817131903

Assessment Year: 2020 Petition Number: 20-0349

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	\$ 4,451,100
<input checked="" type="checkbox"/> Improvements	\$ 4,640,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 9,091,700

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 4,451,100
<input checked="" type="checkbox"/> Improvements	\$ 4,640,600
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 9,091,700

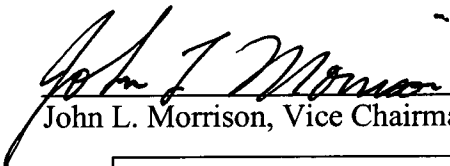
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

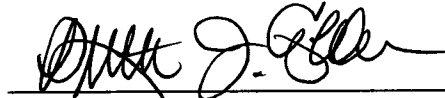
The Petitioner's Representative did not participate in the teleconference hearing. On Petition, the Petitioner's Representative stated that market conditions support the requested value and that the requested value reflects the income-producing potential of the subject property.

The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided a written Response including a market-adjusted cost approach and an income approach in support of the current assessed value. Ms. Hoyer testified that significant information regarding lease rates informed her income approach, and that she requested information from the Petitioner's Representative on numerous occasions, but no evidence was provided.

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 the requested 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 29th day of April, 2021


John L. Morrison, Vice 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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: ESTHER HENDRICKSEN, TRUSTEE (OWNER), ALBERTSONS INC. (LESSEE)

Parcel Number(s): 12834431100

Assessment Year: 2020 Petition Number: 20-0350

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>2,931,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>3,333,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>6,265,200</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>2,931,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>3,333,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>6,265,200</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.

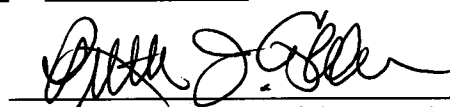
The Petitioner's Representative did not participate in the teleconference hearing. On Petition, the Petitioner's Representative referenced a 2019 appraisal and market conditions, but the appraisal was not presented to the Board for review.

The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided a written Response including a market-adjusted cost approach and an income approach in support of the current assessed value. Ms. Hoyer testified that significant information regarding lease rates informed her income approach, and that she requested information from the Petitioner's Representative on numerous occasions, but no evidence was provided.

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 the requested 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 29th day of April, 2021


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

Property Owner: ACI REAL ESTATE SPE 136 LLC/ALBERTSONS INC.

Parcel Number(s): 85810000100

Assessment Year: 2020

Petition Number: 20-0351

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	\$ 2,478,400
<input checked="" type="checkbox"/> Improvements	\$ 5,840,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 8,318,900

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 2,478,400
<input checked="" type="checkbox"/> Improvements	\$ 5,840,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 8,318,900

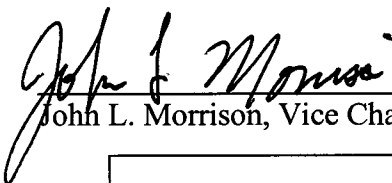
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.


The Petitioner's Representative did not participate in the teleconference hearing. On Petition, the Petitioner's Representative stated that market conditions support the requested value and that the requested value reflects the income-producing potential of the subject property.

The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided a written Response including a market-adjusted cost approach and an income approach in support of the current assessed value. Ms. Hoyer testified that significant information regarding lease rates informed her income approach, and that she requested information from the Petitioner's Representative on numerous occasions, but no evidence was provided.

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 the requested 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 29th day of April, 2021


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