

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

Property Owner: CHARLES A AND ANGELA J MARCHAND

Parcel Number(s): 21713320703

Assessment Year: 2020 Petition Number: 20-0422

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 | \$ 104,000 |
| <input checked="" type="checkbox"/> Improvements | \$ 85,300 |
| <input type="checkbox"/> Minerals | \$ |
| <input type="checkbox"/> Personal Property | \$ |
| TOTAL: | \$ 189,300 |

BOE True and Fair Value Determination

| | |
|--|-------------------|
| <input checked="" type="checkbox"/> Land | \$ 104,000 |
| <input checked="" type="checkbox"/> Improvements | \$ 85,300 |
| <input type="checkbox"/> Minerals | \$ |
| <input type="checkbox"/> Personal Property | \$ |
| TOTAL: | \$ 189,300 |

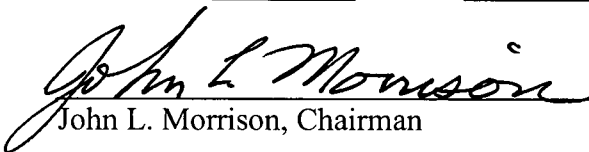
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.

The Petitioners did not participate in the teleconference hearing. On Petition, the Petitioners shared concerns about the amount of the assessment increase.

The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response including a market-adjusted cost approach and comparable sales in support of the current assessed value. Mr. Howe reviewed his comparable sales with the Board.

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 did not provide comparable sales or cost-to-cure bids in support of their requested 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 13th 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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