

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

Property Owner: MARGIE STRAIT, DECEASED

Parcel Number(s): 72760701101

Assessment Year: 2020

Petition Number: 20-0439

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	\$ 35,800
<input checked="" type="checkbox"/> Improvements	\$ 16,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 52,300

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 33,300
<input checked="" type="checkbox"/> Improvements	\$ 14,500
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
TOTAL:	\$ 47,800

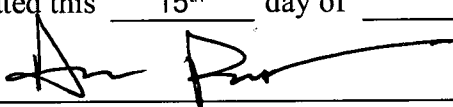
This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented.

The Petitioner's Representative did not participate in the teleconference hearing. On Petition, the Petitioner's Representative provided information about the condition of the pole building.

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 recommended value. Mr. Howe testified that the recommended value is the result of an economic adjustment due to the subject property being located behind the mini mart, and the Assessor recharacterizing the structure as a fair quality/fair condition pole building.

The Board finds that the reasons for the Assessor's recommended reduction are not manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds that the testimony of the Assessor's Representative and the recharacterization of the structure are convincing. The Board finds that the Petitioner's Representative did not provide any evidence to support the requested value. The Board concludes that the Petitioner's Representative did not provide the preponderance of the evidence to warrant a further 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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