Order of the Thurston County Board of Equalization

Property Owner: WASHINGTON CAPI	TOL GROUP LLC				
Parcel Number(s):78501100101					
Assessment Year: 2020	Petition Number: 20-0471				
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 BOE True and Fair Value Determination					
∑ Land \$ 118,900	Land \$ 118,900				
☐ Improvements \$ 312,900					
☐ Minerals \$ ☐ Personal Property \$	Minerals \$ Personal Property \$				
TOTAL: \$ 431,800	TOTAL: \$ 431,800				
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, "market and income do not support assessed value." The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided a written Response					
including a market-adjusted cost approach, a sales comparison approach, and an income approach in support of 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 purchased parcel numbers 78501100101, 78501100400, and 78502100100 together for \$3,241,900 on January 5, 2018 and the current total assessed value is \$2,184,000. The Board finds that the Petitioner's Representative did not provide any market evidence or an income approach in support of 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 this15 th day of	June,2021				
An Punt	DALL S. GER				
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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Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

Order of the Thurston County Board of Equalization

Property Owner: WASHINGTON CAPITOL GROUP LLC				
Parcel Number(s):78501100400				
Assessment Year: 2020	Petition Number: 20-047	2		
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 BOE True and Fair Value Determination				
	igstyle Land	\$ 224,000		
☐ Improvements \$ 747,900	☐ Improvements	\$ _747,900		
☐ Minerals \$ Personal Property \$	☐ Minerals	\$		
Personal Property \$ TOTAL: \$ 971,900	☐ Personal Property TOTAL:	\$ \$ 971,900		
the testimony and evidence presented. The Petitioner's Representative did not participate in the teleconference hearing. On Petition, the Petitioner's Representative stated, "market and income do not support assessed value."				
The Assessor was represented by Appraisal Supervisor Teresa Hoyer, who provided a written Response including a market-adjusted cost approach, a sales comparison approach, and an income approach in support of 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 purchased parcel numbers 78501100101, 78501100400, and 78502100100 together for \$3,241,900 on January 5, 2018 and the current total assessed value is \$2,184,000. The Board finds that the Petitioner's Representative did not provide any market evidence or an income approach in support of 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 this15 th day of June	,2021			
An Pour				
Diane Pust, Chairman Ruth L'Elder, Clerk of the Board				
NOTICE				
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Distribution: • Assessor • Petitioner • BOE File

assessor or the State Board of Tax Appeals.

Order of the Thurston County Board of Equalization

Property Owner: _	WASHINGTON CAPITOL GROU	JP LLC		
Parcel Number(s):	78502100100			
Assessment Year:	2020	Petition Number: 20-047	3	
-	the evidence presented by the par	- · ·	ereby:	
⊠ sustains	overrules the determina	tion of the assessor.		
Assessor's True an	d Fair Value Determination	BOE True and Fair Val	ue Determination	
\boxtimes Land	\$ _179,100	_ Land	\$ _179,100	
Improvement	s \$ 601,200	_ Improvements	\$ 601,200	
☐ Minerals	\$	_ Minerals	\$	
Personal Prop	· · · · · · · · · · · · · · · · · · ·	_ Personal Property	\$	
TOTAL:	\$ 780,300	TOTAL:	\$ 780,300	
This decision is based on our finding that: The Board sustains the Assessor's determination of value based on the testimony and evidence presented.				
-	presentative did not participate in ed, "market and income do not su		n Petition, the Petitioner's	
	epresented by Appraisal Supervis adjusted cost approach, a sales co sed value.			
this presumption by parcel numbers 785 and the current total provide any market that the Petitioner d	the property by the Assessor is proclear, cogent, and convincing evolution of correctness and to warranteen the property by the Assessor is proclear, cogent, and the provide clear, cogent, and the tion of correctness and to warranteen the property by the Assessor is proclear, and the provide clear, cogent, and the provide clear cl	idence. The Board finds that the 502100100 together for \$3,241 ne Board finds that the Petition in support of the requested val convincing evidence sufficient	ne Petitioners purchased 1,900 on January 5, 2018 er's Representative did not ue. The Board concludes	
Dated this 15 th	day of June	,2021		
A	Pur	Post De	20 ~	
Diane Pust, Chairma	n	Ruth J. Elder, Clerk of the	e Board	
<u></u>	N(OTICE		
This order can	be appealed to the State Board of		or informal appeal	
	O Box 40915, Olympia, WA 9850			
	he date of mailing of this order. Th			
assessor or the	State Board of Tax Appeals.			

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