

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

Property Owner: LEEROY & JUDY POPE
 Parcel Number(s): 39270008300
 Assessment Year: 2019 Petition Number: 19-0147

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>69,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>488,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>558,100</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>69,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>425,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL:	\$ <u>495,000</u>

This decision is based on our finding that: The Board overrules the Assessor's determination of value based on the evidence presented. Neither of the Parties participated in the teleconference hearing.

On Petition, the Petitioners reference a fee appraisal of October 23, 2018 for \$495,000.

Appraiser Analyst Jennifer McNeil provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the current assessed value.

The Board finds the Petitioners' fee appraisal to be the most convincing evidence. The Board concludes that the Petitioners provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Dated this 24th day of September, 2020



 Robert Hastings, 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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