

Order of the Franklin
County Board of Equalization

Property owner: **Casey & Melissa Hocker**
 Parcel number(s): **115180167**
 Assessment year: **2025** Petition number: **BE2025-22**
 Date(s) of hearing: **11/20/2025**

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

Land \$ **137,400**
 Improvements \$ **737,600**
 Minerals \$ _____
 Personal property \$ _____
 Total value \$ **875,000**

BOE true and fair value determination

Land \$ **137,400**
 Improvements \$ **737,600**
 Minerals \$ _____
 Personal property \$ _____
 Total value \$ **875,000**

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The Assessor's reduced value of \$875,000 was sustained by the board. The Assessor provided multiple examples of properties similar to the subject that bracketed the appraised value of the subject property very well. Evidence provided by the appellant included two sales that occurred later in 2025, which was well after the January 1, 2025 effective date of the assessed value. The other two properties listed for comparison by the appellant were not sales that occurred, but comparisons of assessed value. Assessed values cannot be utilized for market data, as they are only indications of what the county has a property assessed at, and not actual sales that occurred between typical market participants. Due to the lack of clear, cogent, and convincing evidence, the board sustained the Assessor's value.

Dated this **24** day of **November**, (year) **2025**

Chairperson's signature: *[Signature]*
 Clerk's signature: *Gherrerera*
 Digitally signed by Genesis Herrera
 Date: 2025.12.05

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 bta.wa.gov/index.php/forms-publications/ 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.

