

Order of the Mason County Board of Equalization

Property Owner: Suhre, Kyle A & Rebecca J
 Parcel Number(s): 32022-50-00010
 Assessment Year: 2013 Petition Number: 2.2014

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

| | | |
|--|----|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>201,600</u> |
| <input type="checkbox"/> Improvements | \$ | <u>199,070</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

BOE True and Fair Value Determination

| | | |
|--|----|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>201,600</u> |
| <input type="checkbox"/> Improvements | \$ | <u>199,070</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

This decision is based on our finding that:


The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301)


The petitioner asserts a purchase of the subject property in March 2013 at a purchase price of \$360,000. No comparables were presented. Reference was given to an appraisal and a copy was not submitted. The appellant was not present.

Having reviewed the evidence presented by the appellant, which was lacking in supporting documents to support the estimate of market value, the Board made its determination to *sustain* the Assessor's valuation as fair value.

Dated this 19th day of November, 2013



 R.A. McKibbin, Chairperson's Signature



 Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

**Order of the Mason County
Board of Equalization**

Property Owner: Wilson, Steven M & Vicki M
Parcel Number(s): 22032-51-00029
Assessment Year: 2013 Petition Number: 25.2014

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

| | | |
|--|----|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>230,645</u> |
| <input type="checkbox"/> Improvements | \$ | <u>229,320</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

BOE True and Fair Value Determination

| | | |
|--|----|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>210,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>220,000</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

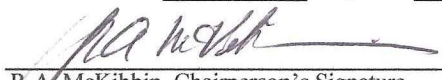
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301)

The petitioner's estimate of true and fair value is \$400,000 based on an appraisal used for bank finance by Heritage Bank. The purchase price was \$380,000 in 2012.

The Assessor presented seven comparable sales with similar attributes thru the end of 2012.

The Board gave significant weight to the fee appraisal for the "as is" condition of \$400,000. A review of the Assessor's data indicated some errors in front footage on subject property and errors in the identification of the boat house as sleeping quarters. Consideration was given to age of construction on the house. The final decision was based on "as is" value for the appraisal which recognized the lower price for a cash sale.

Dated this 19th day of November, 2013



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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|--|
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Distribution: • Assessor • Petitioner • BOE File

Order of the Mason County Board of Equalization

Property Owner: Dickson Law Group
 Parcel Number(s): 32106-75-90051
 Assessment Year: 2013 Petition Number: 32.2014

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

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>34,200</u> |
| <input type="checkbox"/> Improvements | \$ | <u>0</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>34,200</u> |
| <input type="checkbox"/> Improvements | \$ | <u>0</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

This decision is based on our finding that:


The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

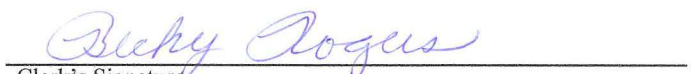
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301)

The Appellant was absent and listed comparable sales; however, no supporting documentation was provided.

The Board sustained the Assessor's value as submitted.

Dated this 19th day of November, 2013


 R.A. McKibbin, Chairperson's Signature


 Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Mason County Board of Equalization

Property Owner: Gellatly, Scott
 Parcel Number(s): 22032-50-00918
 Assessment Year: 2013 Petition Number: 49.2014

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

| | | |
|--|----|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>339,150</u> |
| <input type="checkbox"/> Improvements | \$ | <u>170,355</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

BOE True and Fair Value Determination

| | | |
|--|----|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>308,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>157,000</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301)

The Appellant's appraisal report comparables were closer in proximity to the subject property than the Assessor's comparables.


The Assessor's comparable #1 was closer to the subject property. Comparable #2 and #3 were over 30 land miles from the subject property and comparable #4 was on the North Shore of Hood Canal.

The Board placed greater weight on the Appellant's appraisal and the neighboring data.

Dated this 19th day of November, 2013



 R.A. McKibbin, Chairperson's Signature



 Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Mason County Board of Equalization

Property Owner: S & S Property Investments, LLC
 Parcel Number(s): 22032-50-00920
 Assessment Year: 2013 Petition Number: 35.2014

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

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>52,500</u> |
| <input type="checkbox"/> Improvements | \$ | <u>0</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>52,500</u> |
| <input type="checkbox"/> Improvements | \$ | <u>0</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301)

The Appellant was absent and provided no supporting documentation.

The Board sustained the Assessor's value.

Dated this 19th day of November, 2013


 R.A. McKibbin, Chairperson's Signature


 Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Mason County Board of Equalization

Property Owner: S & S Property Investments, LLC
 Parcel Number(s): 22032-50-00922
 Assessment Year: 2013 Petition Number: 36.2014

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

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>61,250</u> |
| <input type="checkbox"/> Improvements | \$ | <u>0</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>61,250</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].


The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301)

The Appellant was absent and provided no supporting documentation.

The Board sustained the Assessor's value.

Dated this 19th day of November, 2013


 R.A. McKibbin, Chairperson's Signature


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Order of the Mason County Board of Equalization

Property Owner: S & S Property Investments, LLC
 Parcel Number(s): 22032-50-00911
 Assessment Year: 2013 Petition Number: 37. 2014

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

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>52,500</u> |
| <input type="checkbox"/> Improvements | \$ | <u>0</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>52,500</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].


The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301)

The Appellant was absent and provided no supporting documentation.

The Board sustained the Assessor's value.

Dated this 19th day of November, 2013


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