

Order of the Mason County Board of Equalization

Property Owner: Pruitt Jr., Thomas

Parcel Number(s): 22032-51-00026

Assessment Year: 2013 Petition Number: 58.2014

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>164,550</u>
<input type="checkbox"/> Improvements	\$	<u>131,605</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>120,000</u>
<input type="checkbox"/> Improvements	\$	<u>109,000</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 was present and submitted two comparable sales with supporting documents. One sale after January 1, 2013, was considered as it reflected current market conditions. The petitioner indicated that his home has a room above the garage which has no plumbing fixtures and is considered a storage room.

The Assessor provided four comparable sales. Two of the four sales were not in close proximity to the subject property. The Assessor indicated the room above the garage was assessed as an apartment. The subject improvements reflect \$13,000 reduction in value for the room above the garage.

The Board gave greater consideration to the Assessor's comparable sales number one and number three and a more recent sale provided by the Appellant. An adjustment was made for the lack of the apartment over the garage. The Board overruled the Assessor's value and set the new value based on the information noted above.

Dated this 20th 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: McLeod, Valerie M
Parcel Number(s): 22220-32-90030
Assessment Year: 2013 Petition Number: 24.2014

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>315,000</u>
<input type="checkbox"/> Improvements	\$	<u>86,200</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>315,000</u>
<input type="checkbox"/> Improvements	\$	<u>86,200</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 provided a fee appraisal which was reviewed and analyzed by the Board. This fee appraisal did not separate values for the improvements vs. land.

The Assessor provided four comparable sales in close proximity to the subject property. All sales were prior to the January 1, 2013 assessment date.

The Board placed significant weight on the Assessor's comparable sales and sustains the value as noted above at \$401,200.

Dated this 20th 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: Barber, Gary & Joyce
 Parcel Number(s): 22311-76-00280
 Assessment Year: 2013 Petition Number: 97.2014

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>65,025</u>
<input type="checkbox"/> Improvements	\$	<u>200,475</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>65,025</u>
<input type="checkbox"/> Improvements	\$	<u>200,475</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 not present at the hearing. He submitted a fee appraisal dated 6/13/2013, with the petition, which set the value at \$243,000.

The Assessor pointed out that the fee appraisal comparable number one sold at \$200 more than the County's assessed value for that property, supporting the Assessor's methodology utilizing statistical analysis. The Assessor provided four comparable sales ranging in price from \$266,815 to \$373,595 and the assessed value of the subject falls below this range.

The Board sustains the Assessor's valuation of this property as noted above in the amount of \$265,500.

Dated this 20th 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: Parisio, William F

Parcel Number(s): 12119-50-00157

Assessment Year: 2013 Petition Number: 81.2014

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>214,750</u>
<input type="checkbox"/> Improvements	\$	<u>98,080</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>214,750</u>
<input type="checkbox"/> Improvements	\$	<u>98,080</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 provided a fee appraisal dated April 25, 2013 which valued the property at \$290,000. The fee appraisal comparable sales were not in the same neighborhood as the subject property at Hartstene Pointe, which is a unique gated community.


The Assessor provided several comparable sales all within Hartstene Pointe. The 2012 comparable sales within Hartstene Pointe indicated a value range of \$304,000 to \$350,870. The subject's assessed value of \$312,830 is in the low end of this range and supported the Assessor's analysis.

The Board sustained the Assessor's value of \$312,830 as noted above.

Dated this 20th 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: Newman, Richard E & Diane K
Parcel Number(s): 22127-76-00010
Assessment Year: 2013 Petition Number: 19.2014

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>331,000</u>
<input type="checkbox"/> Improvements	\$	<u>309,095</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>331,000</u>
<input type="checkbox"/> Improvements	\$	<u>309,095</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 appeared before the Board. He provided no clear, cogent, convincing documentation to support his oral presentation.

The Assessor's office provided comparable sales within close proximity of the subject property. The assessed value is at the low end of market for the quantity of land and improvement size, age and condition.

The Board determined that the Assessor's valuation should be sustained at \$640,095 as noted above.

Dated this 20th day of November, 2013



Gary Miner, Acting Chairperson's Signature



Clerk's Signature

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

Property Owner: Newman, Richard E & Diane K
Parcel Number(s): 22127-76-00020
Assessment Year: 2013 Petition Number: 20.2014

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>196,250</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>\$196,250</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 appeared before the Board. He provided no clear, cogent, convincing documentation to support his oral presentation.

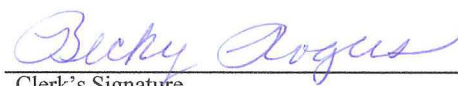
The Assessor's office provided comparable sales within close proximity of the subject property. The assessed value on the subject property indicates it is in the low range of value for high bank salt waterfront.

The Board determined that the Assessor's valuation should be sustained at \$196,250 as noted above.

Dated this 20th day of November, 2013



Gary Miner, Acting Chairperson's Signature



Clerk's Signature

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