

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

Property Owner: Broaddus, Robert & Stephanie

Parcel Number(s): 51908-50-00095

Assessment Year: 2013 Petition Number: 13.2014

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>7,875</u>
<input type="checkbox"/> Improvements	\$	<u>256,495</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>7,875</u>
<input type="checkbox"/> Improvements	\$	<u>226,500</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 Appellants provided a fee appraisal for \$220,000; however, only one comparable was a legitimate arm's length sale.


The Assessor agreed that the subject property was overbuilt for the neighborhood. The Assessor provided a 10% adjustment in value.

The Board reviewed the fee appraisal and the Assessor's comparable sales. The quality of the home exceeded surrounding properties; therefore, an additional adjustment was considered equitable by the Board.

Dated this 21st day of November, 2013



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

NOTICE
This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

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Order of the Mason County Board of Equalization

Property Owner: Barnes, Darrell & Lisa

Parcel Number(s): 51915-40-90004

Assessment Year: 2013 Petition Number: 79.2014

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>59,150</u>
<input type="checkbox"/> Improvements	\$	<u>179,890</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>49,000</u>
<input type="checkbox"/> Improvements	\$	<u>179,890</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 present and submitted evidence which included three letters attesting to the impacts of standing water as a result of winter runoff.

The Board reviewed the evidence presented by both the Appellant and the Assessor. The Board gave significant consideration to the evidence provided by the Appellant regarding the impact of winter runoff. The board overruled the Assessor's land value as noted above and sustained the Assessor's value for improvements for a total of \$228,890.

Dated this 21st day of November, 2013



 R.A. McKibbin, Chairperson's Signature



 Clerk's Signature

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

Property Owner: Barnes, Darrell & Lisa

Parcel Number(s): 51915-40-90003

Assessment Year: 2013 Petition Number: 80.2014

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>68,835</u>
<input type="checkbox"/> Improvements	\$	<u>19,915</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>59,000</u>
<input type="checkbox"/> Improvements	\$	<u>19,915</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)].

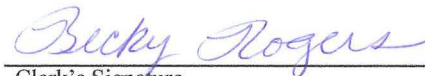
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301)

The Appellant was present and submitted evidence which included three letters attesting to the impacts of standing water as a result of winter runoff.

The Board reviewed the evidence presented by both the Appellant and the Assessor. The Board gave significant consideration to the evidence provided by the Appellant regarding the impact of winter runoff. The board overruled the Assessor's land value as noted above and sustained the Assessor's value for improvements for a total of \$78,915.

Dated this 21st day of November, 2013


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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