Order of the Mason County

Board of Equalization

Property Owner:	Broaddus, Robert	& Stephanie				
Parcel Number(s):	51908-50-00093	5.				
Assessment Year:	2013		Petition Number: 13.2014	4		
sustains	overrules overrules		es in this appeal, the Board on of the assessor.	•	•	
Assessor's True a	nd Fair Value	BOE True and Fair Val	lue Determinat	lon		
Land	\$	7,875	Land	\$	7,875	
Improvemen	ts \$	256,495	Improvements	\$	226,500	
Minerals	\$		Minerals	\$		
Personal Pro	perty \$		Personal Property	\$		
This decision is bas	sed on our finding	that:				
			e is presumed to be correct, and e value is erroneous [RCW84.4		come by the	
_	y and equalization of	taxation within the	support a determination of tre county as defined by statute (l			
The Appellants provi	ded a fee appraisal fo	or \$220,000; howeve	er, only one comparable was a	legitimate arm's l	ength sale.	
The Assessor agreed adjustment in value.	that the subject prop	erty was overbuilt f	or the neighborhood. The Ass	essor provided a 1	0%	
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, Chairpers	son's Signature		Becky Rog	aus		
			V			
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.

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Order of the Mason County

Board of Equalization

Property Owner:	Barnes, Darrell & Lisa							
Parcel Number(s):	51915-40-90004	1						
Assessment Year:	2013	Petition Number: 79.2014	1					
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 BOE True and Fair Value Determination								
Land Improvement Minerals Personal Prop	\$	Land Improvements Minerals Personal Property	\$ 49,000 \$ 179,890 \$ \$					
This decision is bas	sed 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, Chairpers	Medianon's Signature	Bechy Roger Clerk's Signature						
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Distribution: • Assessor • Petitioner • BOE File

Order of the Mason County

Board of Equalization

Property Owner:	Barnes, Darrell	& Lisa					
Parcel Number(s):	51915-40-900	03					
Assessment Year:	2013	2013 Petition Number: 80.2014					
Having considered sustains Assessor's True a	overrules		es in this appeal, the Board on of the assessor. BOE True and Fair Val		<u>nation</u>		
Land	\$	68.835	Land	\$	59,000		
Improvemen	ts \$	68,835 19,915	Improvements	\$	19,915		
Minerals	\$		Minerals	\$			
Personal Pro	perty \$		Personal Property	\$			
The Board's goal is to purpose of uniformit. Washington Adminis The Appellant was poss a result of winter in the Board reviewed consideration to the experiments.	on the property by cogent, and convin acquire sufficient, y and equalization of trative Code (WAC resent and submitte runoff.	the Assessor's Office cing evidence that the accurate evidence to of taxation within the (458-12-301) d evidence which ince ted by both the Appe y the Appellant rega	e is presumed to be correct, and the value is erroneous [RCW84.4] o support a determination of true county as defined by statute (I cluded three letters attesting to be county and the Assessor. The Bording the impact of winter rune sor's value for improvements for	io.030(1)]. The and fair valuation of the impacts of the poard gave signing off. The board	ue for the D) and the standing water ficant overruled the		
Dated this21st	day of	November	, 2013				
AA. McKibbin, Chairper	son's Signature		Bloky Roge Clerk's Signature	es_			
NOTICE							
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