ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION

This matter having come before the Board of Equalization for Mason County was heard on 12/3/2013 at 11:00 AM, with the appellant not represented and the Mason County Assessor's Office (Assessor) represented. The Board of Equalization having been properly convened and having considered all of the evidence presented by the parties in this appeal, does hereby *sustain* the valuation of the Assessor for the 2013 Assessment Year for taxes payable in 2014, as to the following:

Ronald Shipley, Appellant c/o Richard Phillips Phillips Wesch Burgess, PLLC 724 Columbia St. NW, Suite 140 Olympia, WA 98501

Petition No. 142.2014

Parcel No. 32019-33-00050

BOARD DECISION: SUSTAIN

A	Assessor's Valuation	Board's Determination
Land value	\$156,095.	\$156,095.
Improvements	\$0.	\$0.
Total	\$156,095.	\$156,095.

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 no documentation of evidence to change the value of the subject property. The Appellant's agent submitted written acceptance of the Assessor's recommendation of value for the 2013 assessment year.

The Board discussed the appellants identified issues as submitted with the Assessor's representative.

The Board having reviewed the evidence presented by both parties made its determination to *sustain* the Assessor's valuation as fair value as noted above.

NC 1/0/

R.A. McKibbin, Chair Mason County Board of Equalization

Date: 12/3/2013

NOTICE: This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal within thirty days of the date of mailing of this order. The notice of appeal form is available from either your County Assessor (360)427-9670 or the State Board (360) 753-5446, PO Box 40915, Olympia, WA 98504-0915.

ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION

This matter having come before the Board of Equalization for Mason County was heard on 12/3/2013 at 11:30 AM, with the appellant not represented and the Mason County Assessor's Office (Assessor) represented. The Board of Equalization having been properly convened and having considered all of the evidence presented by the parties in this appeal, does hereby *sustain* the valuation of the Assessor for the 2013 Assessment Year for taxes payable in 2014, as to the following:

Ronald Shipley, Appellant c/o Richard Phillips Phillips Wesch Burgess, PLLC 724 Columbia St. NW, Suite 140 Olympia, WA 98501

Petition No. 143.2014

Parcel No. 32019-33-00060

BOARD DECISION: SUSTAIN

Assessor's Valuation

Land value	\$109,690.
Improvements	\$0.
Total	\$109,690.

Board's Determination

\$109,690. \$0. \$109,690.

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 no documentation of evidence to change the value of the subject property. The Appellant's agent submitted written acceptance of the Assessor's recommendation of value for the 2013 assessment year.

The Board discussed the appellants identified issues as submitted with the Assessor's representative.

The Board having reviewed the evidence presented by both parties made its determination to *sustain* the Assessor's valuation as fair value as noted above.

R.A. McKibbin, Chair Mason County Board of Equalization

Date: 12/3/2013

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