

ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION

This matter having come before the Board of Equalization for Mason County was heard on **12/4/2013 at 10:00 AM**, with the appellant 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 Goodpasture, Appellant
1716 7th Ave SE
Olympia, WA 98501

Petition No. 26.2014

Parcel No. 99999-10-01955

BOARD DECISION: *SUSTAIN*

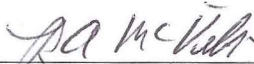
Assessor's Valuation		Board's Determination
Land value	\$0.	\$.
Improvements	\$18,775.	\$18,775.
Total	\$0.	\$0.

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)

After discussion with the appellant regarding the condition of the existing hangar and noting that the Assessor had lowered the assessed value to \$18,775, the appellant noted that he was "satisfied" with the reduced assessed value on the subject property.

The Board having heard 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: 12/4/2013

NOTICE: This order can be appealed to the State Board of Tax Appeals by filing 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 (360) 427-9670 or the State Board (360) 753-5446.

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.

Distribution: • Petitioner • Assessor • BOE File

ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION

This matter having come before the Board of Equalization for Mason County was heard on **12/4/2013 at 11:00 AM**, with the appellant 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:

Terry L. Hansen, Appellant
130 E Maple Dr.
Shelton, WA 98584

Petition No. 106.2014

Parcel No. 32005-50-00003

BOARD DECISION: SUSTAIN

Assessor's Valuation		Board's Determination
Land value	\$27,200.	\$27,200.
Improvements	\$110,130.	\$110,130.
Total	\$137,330.	\$137,330.

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 presented listings on three homes outside of the area and also submitted information provided by her realtor on listings outside of the area. Furthermore, the appellant submitted no current sales to document errors in the Assessor's determination of value.

The Board recognized the difficulty in selling the subject property.

The Board analyzed the comparable sales submitted by the Assessor's office and their adjustments to indicate value and determined the Assessor's value to represent fair market value.

The Board sustains the Assessor's value as listed above.



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

Date: 12/4/2013

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ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION

This matter having come before the Board of Equalization for Mason County was heard on **12/4/2013 at 2:00 PM**, with the appellant 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:

Donald & Cheryl Horal, Appellant
520 E Meyer Lake Road
Shelton, WA 98584

Petition No. 108.2014

Parcel No. 32006-76-00050

BOARD DECISION: SUSTAIN

Assessor's Valuation		Board's Determination
Land value	\$31,080.	\$31,080.
Improvements	\$0.	\$.
Total	\$31,080.	\$31,080.

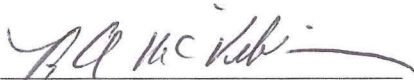
The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

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 noted 50% of the subject property's land is designated as wetland with restricted use. He provided no further documentation beyond this statement.

The Assessor also noted that the subject property had 50% of the land as wetland and it was considered during evaluation.

The Board reviewed the appellant's comments relative to wetland and property use. The Board *sustains* the Assessor's valuation as fair value as noted above.



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

Date: 12/4/2013

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Donald & Cheryl Hornal, Appellant
520 E Meyer Lake Road
Shelton, WA 98584

Petition No. 109.2014

Parcel No. 32005-23-00020

BOARD DECISION: SUSTAIN

Assessor's Valuation		Board's Determination
Land value	\$1,700.	\$1,700.
Improvements	\$0.	\$.
Total	\$1,700.	\$1,700.

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 expressed concern regarding having to pay taxes on an easement that has no benefit other than ingress/egress and utilities.

Since the taxes have no bearing relative to the fair market value, the Board made its determination to *sustain* the Assessor's valuation as noted above.


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

Date: 12/4/2013

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Donald & Cheryl Horal, Appellant
520 E Meyer Lake Road
Shelton, WA 98584

Petition No. 110.2014

Parcel No. 32006-14-00020

BOARD DECISION: SUSTAIN

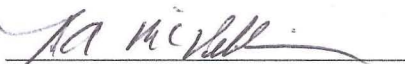
Assessor's Valuation		Board's Determination
Land value	\$68,580.	\$68,580.
Improvements	\$193,575.	\$193,575.
Total	\$262,155.	\$262,155.

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 discussed concerns regarding values going up and presented no documented evidence that the Assessor's determination was incorrect.

The Board reviewed the comparable sales submitted by the Assessor's office and made its determination to **sustain** the Assessor's valuation as fair market value as noted above.


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

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Donald & Cheryl Horal, Appellant
520 E Meyer Lake Road
Shelton, WA 98584

Petition No. 111.2014

Parcel No. 32005-23-90047

BOARD DECISION: SUSTAIN

Assessor's Valuation		Board's Determination
Land value	\$58,000.	\$58,000.
Improvements	\$21,425.	\$21,425.
Total	\$79,425.	\$79,425.

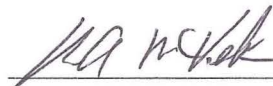
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The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative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

The Appellant expressed concerns regarding the higher values but did not provide documentable evidence that there was an error in the Assessor's determination of market value.

The Assessor had reduced the subject property's market value in reviewing the appellant's petition.

The Board looked at the comparable sales and determined to sustain the Assessor's market value as noted above.



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