

**ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION**

This matter having come before the Board of Equalization for Mason County was heard on **12/5/2013** at **9:00 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 **overrule** the valuation of the Assessor for the **2013 Assessment Year** for taxes payable in **2014**, as to the following:

Louis F. Cofoni, Appellant  
P.O. Box 517  
Shelton, WA 98584

**Petition No. 56.2014**

**Parcel No. 22133-76-90024**

**BOARD DECISION: OVERRULE**

<b>Assessor's Valuation</b>		<b>Board's Determination</b>
Land value	\$28,350.	\$28,350.
Improvements	\$147,580.	\$128,895.
Total	\$175,930.	\$157,245.

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 asserts that the fair market value is less than the Assessor's valuation for the 2013 assessment year, based on the junk yard two doors down from the subject property. The Appellant provided documents supporting his position from the county noting that they have been unable to have the junk vehicles removed on comparable property.

The appellant provided clear, cogent and convincing evidence. The junk yard has a negative impact on his home. This is substantiated by the Assessor's comparable sale number one which has a current assessed market value of \$131,445. Furthermore, the Assessor indicated in verbal comments that comparable sale number one was similar to the subject property. However, this information is contradicted by the Assessor in their correlation of value comments on Exhibit #1.

The rationale is based on sales of comparable number one which has an assessed current market value of \$131,945. The board notes that the subject property has 450 finished square feet, calculated at \$40 a square foot and \$18,000. The garage of subject property has 390 additional square feet, calculated at \$20 per square foot is \$7,800. Adding the \$18,000 and \$7,800 to \$131,445 as currently assessed for the comparable property is \$157,245.

The Board **overrules** the Assessor's valuation and sets the true market value as noted above totaling \$157,245.


**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.

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**Distribution: • Petitioner • Assessor • BOE File**

Petition #56.2014

Parcel #22133-76-90024

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

Date: 12/5/2013

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**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 **12/5/2013 at 10:00 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 **overrule** the valuation of the Assessor for the **2013 Assessment Year** for taxes payable in **2014**, as to the following:

Frank & Myong Greer, Appellant  
P.O. Box 173  
Belfair, WA 98528

**Petition No. 23.2014**

**Parcel No. 22201-22-00070**


**BOARD DECISION: OVERRULE**

<b>Assessor's Valuation</b>		<b>Board's Determination</b>
Land value	\$37,800.	\$30,600.
Improvements	\$99,200.	\$99,200.
Total	\$137,000.	\$129,800.

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 Board reviewed the appraisal submitted by the Appellant. The appellant was not here to represent his issues. The Board listened to the Assessor review his answer to the petitioner. After listening to the discussion, the board decided to reduce the value of the land to \$30,600 and to sustain the Assessor's final market value for improvements at \$99,200 for a total of \$129,800 as noted above.

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

Date: 12/5/2013

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**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 **12/5/2013** 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:

Scott Barnard, Appellant  
P.O. Box 417  
Shelton, WA 98584

**Petition No. 39.2014**

**Parcel No. 32234-51-00015**

**BOARD DECISION: *SUSTAIN***

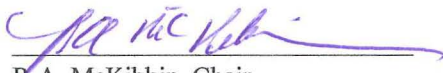
<b>Assessor's Valuation</b>		<b>Board's Determination</b>
Land value	\$40,000.	\$40,000.
Improvements	\$0.	\$0.
Total	\$40,000.	\$40,000.

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 requested the assessed value be reduced to \$40,000. The Assessor, after reviewing market data, has agreed that \$40,000 is a fair market value.

The Board sustains the market value at \$40,000.



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

Date: \_\_\_\_\_ 12/5/2013

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**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 **12/5/2013 at 1:00 PM**, 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 **overrule** the valuation of the Assessor for the **2013 Assessment Year** for taxes payable in **2014**, as to the following:

Frederick & Diana Anderson, Appellant  
108 5th Avenue S #310  
Seattle, WA 98104

**Petition No. 52.2014**

**Parcel No. 32232-53-00007**

**BOARD DECISION: OVERRULE**

<b>Assessor's Valuation</b>		<b>Board's Determination</b>
Land value	\$240,000.	\$204,000.
Improvements	\$251,670.	\$158,500.
Total	\$491,670.	\$362,500.

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 Board read the presentation submitted by the Appellant and noted the previous board had set an overall value for 2012 (2013 taxes) at \$350,000.

The Board determination for 2012 was not challenged by the Assessor to the State Board of Tax Appeals.

The Board believed the comparable sales submitted by the Assessor were not directly comparable and determined that the subject land was overvalued.

After discussing the issues with the county Assessor the Board continued the value of the land at \$204,000 and set the value of the improvements at \$158,500 for a total of \$362,500.

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

Date: 12/5/2013

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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 **12/5/2013 at 3:00 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:

Gary L & Denise A Miner, Appellant  
1331 E Island Lake Drive  
Shelton, WA 98584

**Petition No. 1.2014**

**Parcel No. 32030-51-04011**

**BOARD DECISION: SUSTAIN**

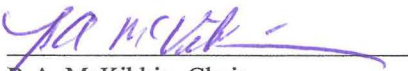
<b>Assessor's Valuation</b>		<b>Board's Determination</b>
Land value	\$37,500.	\$37,500.
Improvements	97,425.	\$97,425.
Total	\$134,925.	\$134,925.

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)

Per WAC 458-14-146 Conflicts of Interest; the Board members must disqualify themselves from hearing the taxpayer appeal involving property owned by the Appellant who is an alternate member of the Mason County Board of Equalization.

The Board cannot achieve a quorum due to the provisions of WAC 458-14-146 (3); therefore, the Board shall sustain the assessor's determination of value totaling \$134,925 as noted above.

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

Date: 12/5/2013

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