

ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION

This matter having come before the Board of Equalization for Mason County was heard on 12/10/2013 at 9:00 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:

Stephen M & Mao K Gonczi, Appellant
14991 N US Hwy 101
Shelton, WA 98584

Petition No. 63.2014

Parcel No. 42127-11-90013

BOARD DECISION: SUSTAIN

Table with 2 columns: Assessor's Valuation and Board's Determination. Rows include Land value, Improvements, and Total.

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 the last year the subject property was physically assessed was in March 2012. The appellant asserts that the fair market value is less than the Assessor's valuation for the 2013 assessment year, based on the fact that there were no improvements on the land or house in the last year to have an increase in real value. The appellant provided no evidence indicating the assessor's valuation was incorrect.

The Assessor provided three comparable sales in the range of \$277,720 to \$304,575 and the assessed subject land and improvements values fall within this range.

The Board gave more weight to the evidence presented by the Assessor and made its determination to sustain the Assessor's valuation as fair value noted above.

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

Date: 12/10/2013

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.

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

James D & Lynn Gering, Appellant
6048 Sycamore Ave NW
Seattle, WA 98107

Petition No. 65.2014

Parcel No. 22108-53-00214

BOARD DECISION: *OVERRULE*

Assessor's Valuation		Board's Determination
Land value	\$189,000.	\$189,000.
Improvements	\$84,460.	\$60,000.
Total	\$273,460.	\$249,000.

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 asserts that the fair market value is less than the Assessor's valuation for the 2013 assessment year, based on the two comparable sales provided. The Appellant was in agreement with the assessor's land value at \$189,000.

The Assessor provided five comparable sales from competing neighborhoods which had similar improvements and amenities.

The Board reviewed submittals by the appellant and submittals by the Assessor. After reviewing the improvements being submitted for comparison, it was determined that the market value for improvements should be \$60,000. The market value fell within the values submitted by the Assessor's office.

The Board *overrules* the Assessor's valuation on the improvements and sets the true market value for the improvements at \$60,000 as noted above.


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

Date: 12/10/2013

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

Robert J Miller, Appellant
P.O. Box 4043
Bremerton, WA 98312

Petition No. 86.2014

Parcel No. 12305-50-00035

BOARD DECISION: OVERRULE

Assessor's Valuation		Board's Determination
Land value	\$54,000.	\$54,000.
Improvements	\$269,795.	\$254,795.
Total	\$323,795.	\$308,795.

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 three comparable sales s/he provided. Appellant had adjusted the sale price of each to reflect the subject property.

The Appellant presented three fee appraisals which reflected three different values of \$280,000, \$290,000 and \$300,000 as a package of land and improvements market value.

The Assessor noted that there appears to be a major error relative to the cost/value of the subject property's "carport" compared to the attached garages and detached garages included with the comparable sales.

The Board believed that the adjustments made to the cost/value of the garages were undervalued by the Assessor.

The Board *overrules* the Assessor's valuation and sets the true market value as noted above.

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Distribution: • Petitioner • Assessor • BOE File

Petition #86.2014

Parcel #12305-50-00035



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

Date: 12/10/2013

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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 **12/10/2013** 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:

Doug & Leslie Davies, Appellant
NE 493 Tiger Mission Rd
Belfair, WA 98528

Petition No. 92.2014

Parcel No. 12305-13-90090

BOARD DECISION: *OVERRULE*

Assessor's Valuation		Board's Determination
Land value	\$185,885.	\$160,000.
Improvements	\$106,270.	\$106,270.
Total	\$292,155.	\$266,270.

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 fee appraisal dated May 24, 2013, due to a bank refinance.

The Assessor stated that the Appellant's comparable sale number one had no public record to verify the data. The Assessor's comparable sale number two was also provided as a comparable sale by the Appellant.

The Assessor provided five comparable sales in the value range of \$249,435 to \$344,955 outside of the immediate neighborhood of the subject property. The subject land and improvement values fall within this range.

After reviewing the allocation to land value and considering the 2012 land appraisal of \$134,250, the Board ruled that the fair market value of \$160,000 (representing a 19% increase) is fair market value for the land.

The Board determines that \$160,000 for the land value as recommended by the fee appraisal was closer to true market value as compared to the Assessor's 2012 value of \$134,250. There was an agreement between the Appellant and the Assessor on the market value of improvements at \$106,270.

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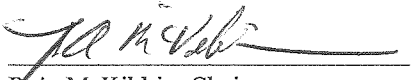
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Petition #92.2014

Parcel #12305-13-90090

The Board *overrules* the Assessor's valuation and sets the true market value at \$266,270 as noted above.



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

Date: _____ 12/10/2013

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

Arny & Ellen Davis, Appellant
192 Dieckman Road
Chehalis, WA 98532

Petition No. 153.2014

Parcel No. 32232-52-08013

BOARD DECISION: OVERRULE


Assessor's Valuation		Board's Determination
Land value	\$41,800.	\$28,000.
Improvements	\$3,680.	\$4,320.
Total	\$45,480.	\$32,320.

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 justified this market value by using a comparable submitted by the Assessor as being "in the same neighborhood, same condition and 2.5 times larger piece of land which had sold for a lower price than the subject property's assessed value.

The Board having reviewed input from the Appellant and the County Assessor, determined the value of the land to be \$28,000 and the improvements to be \$4,320 for a total of \$32,320.


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

Date: 12/10/2013

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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 12/10/2013 at 3:00 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 *sustain* the valuation of the Assessor for the 2013 Assessment Year for taxes payable in 2014, as to the following:

Timothy & Janet Archer, Appellant
400 SE Collier Rd
Shelton, WA 98584

Petition No. 84.2014

Parcel No. 32021-44-90010

BOARD DECISION: *SUSTAIN*

Assessor's Valuation		Board's Determination
Land value	\$264,845.	\$264,845.
Improvements	\$293,820.	\$293,820.
Total	\$558,665.	\$558,665.

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 a fee appraisal dated February 21, 2013 to justify the purchase price of the subject property.

The Board reviewed the information supplied by the Appellant and the comparable analysis supplied by the Assessor.

The comparison provided by the Assessor was clear, cogent and very useful. The board has determined the market value for land to be \$264,845 and the improvements to be set at \$293,820 for a total of \$558,665. The determination sustains the Assessor's values.


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

Date: 12/10/2013

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