

ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION

This matter having come before the Board of Equalization for Mason County was heard on 12/11/2013 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:

Geoffrey & Jessie Farrington, Appellant
P.O. Box 1247
Shelton, WA 98584

Petition No. 21.2014

Parcel No. 32006-50-02060

BOARD DECISION: *OVERRULE*

Assessor's Valuation		Board's Determination
Land value	\$292,850.	\$292,850.
Improvements	\$342,150.	\$232,150.
Total	\$635,000.	\$525,000.

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 supplied a fee appraisal dated May 2, 2013. The Appellant noted that the subject property had sold in 2007 for \$585,000. The appellant then purchased subject property in 2008 for \$550,000. The fee appraisal noted the current market value at \$475,000.

The Assessor provided one comparable sale on the same lake. Other comparable sales were on a different lake which was considered superior in market desirability.

After discussing comparable sales submitted by the Assessor; the Board has determined that the value for the subject property shall be lowered to a market value for land \$292,850 and improvement value to be \$232,150 for a total of \$525,000.

The Board believes the above listed value more closely matches market value based on sales including the two sales of the subject property.

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Distribution: • Petitioner • Assessor • BOE File



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

Date: 12/11/2013

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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 12/11/2013 at 1:00 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:

Kenneth S & Karen S Langhorn, Appellant
500 NE Tiger Way E
Belfair, WA 98528

Petition No. 121.2014

Parcel No. 12305-42-90020

BOARD DECISION: *SUSTAIN*

Assessor's Valuation		Board's Determination
Land value	\$104,345.	\$104,345.
Improvements	\$412,900.	\$412,900.
Total	\$517,245.	\$517,245.


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 two fee appraisals provided; \$490,000 as of 10/16/2012 and \$495,000 as of 2/23/2012.

The Board reviewed documents submitted by the Appellant, including the two fee appraisals. The Board also reviewed the market analysis submitted by the Assessor. The adjustments utilized in the fee appraisal did not use adequate values.

The Board determined that the market analysis submitted by the Assessor was most clear and complete and sustains the market values of \$104,345 for land and \$412,900 for improvements, for a total of \$517,245.


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

Date: 12 / 11 / 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 2:00 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:

Robert R. Drohman, Appellant
4326 Legacy Dr NE
Olympia, WA 98516

Petition No. 53.2014

Parcel No. 32236-51-00030

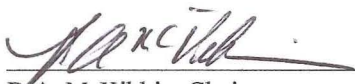
BOARD DECISION: *SUSTAIN*

Assessor's Valuation		Board's Determination
Land value	\$163,000.	\$163,000.
Improvements	\$390,355.	\$390,355.
Total	\$553,355.	\$553,355.

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 sustains the negotiated agreement between the Appellant and the Assessor with the land value of \$163,000, improvements value of \$390,355 for a total of \$553,355.



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

Date: 12/11/2013

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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 12/11/2013 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:

Gregory N Bailey, Appellant
5563 Hilltop Dr.
Kelseyville, CA 95451

Petition No. 122.2014

Parcel No. 22220-33-90080

BOARD DECISION: *OVERRULE*

Assessor's Valuation		Board's Determination
Land value	\$427,500.	\$220,000.
Improvements	\$12,535.	\$12,535.
Total	\$440,035.	\$240,535

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 listened to the Petitioner's Agent Mr. Eklund. The Appellant noted several properties that had sold; some within and some outside the current assessment period.

The Assessor showed limited bare land comparable sales.

The Board has decided to overrule the Assessor's recommendation due to the questionable ability to build on the water side of the State Highway 106. The Board believes that the Assessor can always change the current market value when and if the property gains a variance and actually builds there.

The Board determined the fair market value shall be \$228,000 (\$2400 per front foot) and \$12,535 for improvements for a total of \$240,535.


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Petition #122.2014

Parcel #22220-33-90080



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

Date: 12 / 11 / 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 12/11/2013 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:

Eileen Bardwil, Appellant
615 Commerce St, Suite 102
Tacoma, WA 98402

Petition No. 119.2014

Parcel No. 12119-55-00018

BOARD DECISION: *OVERRULE*

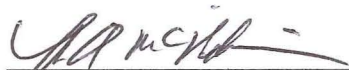
Assessor's Valuation		Board's Determination
Land value	\$180,000.	\$150,000.
Improvements	\$89,345.	\$90,830.
Total	\$269,345.	\$240,830.

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 five comparable sales submitted by the Assessor which included one new comparable sale made in 2013.

The Board analyzed the information submitted by the Appellant and Assessor and determined that the assessed value of \$240,830, made by the Board of Equalization one year ago, still represents fair market value. For more detailed information on the prior year's determination, see the Order of Mason County Board of Equalization dated March 25, 2013 (Petition 249.2013).



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

Date: 12/11/2013

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