

ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION

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

David & Eftihia Triol, Appellant
312 NW 104th
Vancouver, WA 98661

Petition No. 139.2014

Parcel No. 32104-54-00083

BOARD DECISION: *SUSTAIN*

Assessor's Valuation		Board's Determination
Land value	\$38,520.	\$38,520.
Improvements	\$100,745.	\$100,745.
Total	\$139,265.	\$139,265.

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 listed four comparable sales; three of which were after January 1, 2013. No additional documentary evidence was provided.

The Board reviewed the input from the Appellant and noted the absence of the appellant due to bad weather.

The Board reviewed the Appellant's comparative analysis and reviewed the data. The Assessor did not include the comparable sale noted by the appellant. The Appellant did not provide clear, cogent and convincing evidence that the Assessor was not correct.

The Board has sustained the market value for land at \$38,520 and \$100,745 for improvements for a total of \$139,265.


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

Date: 12/12/2013

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

Patricia Crippen, Appellant
90 NE Belaire Drive
Belfair, WA 98528

Petition No. 141.2014

Parcel No. 22217-50-00016

BOARD DECISION: *OVERRULE*

Assessor's Valuation		Board's Determination
Land value	\$313,650.	\$225,500.
Improvements	\$131,240.	\$131,240.
Total	\$444,890.	\$356,740.

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)].

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The Board heard a clear and succinct presentation from the Appellant which documented different values applied to different waterfront properties. The documentation included clear maps and excellent pictures presenting the different comparable sales.

The Assessor included several comparable sales which included several properties that were identified to those submitted by the appellant. Discussion by the Assessor, identified a value of \$67,500 for the uphill portion of comparative sale number one which we gave the greatest consideration for market value, and when subtracted from the portion that is actual waterfront, the front footage calculates out at \$2,500 per front foot.

The Appellant had requested \$3,000 per front foot. The Board has decided to average these amounts and sets a current market value at \$225,500.

Discussion also identified that the appraiser had not visited the subject and comparable properties to identify changes which would reflect current conditions and market value. The board overrides the land value and sets it at \$225,500 and sustains the improvement value \$131,240 for a total of \$356,740.

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Distribution: • Petitioner • Assessor • BOE File

Petition 141.2014

Parcel No. 22217-50-00016


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

Date: 12/12/2013

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ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION

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Ronald Shipley, Appellant
724 Columbia St. NW, Suite 140
Olympia, WA 98501

Petition No. 144.2014

Parcel No. 42024-41-00010

BOARD DECISION: *SUSTAIN*

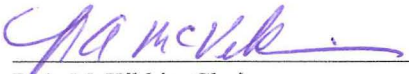
Assessor's Valuation		Board's Determination
Land value	\$123,000.	\$123,000.
Improvements	\$.	\$.
Total	\$123,000.	\$123,000.

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)].

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The Board has been advised that the Appellant and the Assessor are in the agreement on the market value for the subject property.

The Board hereby sustains the value as noted above.


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

Date: 12/12/2013

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Ronald Shipley, Appellant
724 Columbia St. NW, Suite 140
Olympia, WA 98501

Petition No. 145.2014

Parcel No. 42024-44-00020

BOARD DECISION: *SUSTAIN*


Assessor's Valuation		Board's Determination
Land value	\$64,607.	\$64,607.
Improvements	\$.	\$.
Total	\$64,607.	\$64,607.

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

Date: _____ 12/12/2013

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Ronald Shipley, Appellant
724 Columbia St. NW, Suite 140
Olympia, WA 98501

Petition No. 146.2014

Parcel No. 42024-44-00040

BOARD DECISION: *SUSTAIN*


Assessor's Valuation		Board's Determination
Land value	\$79,540.	\$79,540.
Improvements	\$.	\$.
Total	\$79,540.	\$79,540.

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)].

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Ronald Shipley, Appellant
724 Columbia St. NW, Suite 140
Olympia, WA 98501

Petition No. 147.2014

Parcel No. 42024-44-00030

BOARD DECISION: *SUSTAIN*

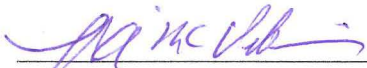
Assessor's Valuation		Board's Determination
Land value	\$103,100.	\$103,100.
Improvements	\$.	\$.
Total	\$103,100.	\$103,100.

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