

ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION

This matter having come before the Board of Equalization for Mason County was heard on **12/17/2013 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:

Brian Hilgendork, Appellant
P.O. Box 539
Union, WA 98592

Petition No. 64.2014

Parcel No. 32109-50-00076

BOARD DECISION: OVERRULE

Assessor's Valuation		Board's Determination
Land value	\$27,360.	\$7,500.
Improvements	\$.	\$.
Total	\$27,360.	\$7,500.

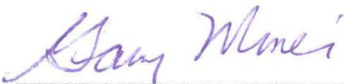
The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

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 recognized the subject property was purchased for \$3,500 in 2012. Several comparable sales submitted by the appellant showed a range of \$3,500 to \$7,500. Two sales were 2012 and two sales were in 2013.

The Assessor showed two comparable sales that were unimproved lots and no view. One sold for \$20,000 (in 2013) and the other at \$7,500 (in 2013).

The Board recognized the major disparity in unimproved lots not on the Alderbrook golf course and lots that have been improved. Discussion with both Assessor and Appellant identified the primary reason for extremely low value is mainly a \$230 monthly assessment by Alderbrook for services. The Board overrules the Assessor and sets the fair market value at \$7,500.



Gary Miner, Acting Chair
Mason County Board of Equalization

Date: 12/17/13

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 12/17/2013 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:

Priscilla M. Rose, Appellant
4293 E Pickering Rd
Shelton, WA 98584

Petition No. 93.2014

Parcel No. 22009-21-00030


BOARD DECISION: *SUSTAIN*

Assessor's Valuation		Board's Determination
Land value	\$388,800.	\$388,800.
Improvements	\$363,900.	\$363,900.
Total	\$752,700.	\$752,700.

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 Board met with the Assessor's appraiser and representative and received verbal information that there was an agreement between the Appellant and the Assessor's office. The agreement was a new improvement value of \$363,900 and the land value would remain at \$388,800 for a new total of \$752,700. The Appellant was absent and had called to "cancel." Based on the information received by the Assessor's office, the Board of Equalization sustains their recommendation as noted above.



Gary Miner, Acting Chair
Mason County Board of Equalization

Date: 12/17/13

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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 12/17/2013 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:

Kurt & Sandra Woodard, Appellant
16613 230th Ave SE
Maple Valley, WA 98038

Petition No. 112.2014

Parcel No. 22005-50-00033

BOARD DECISION: *OVERRULE*

Assessor’s Valuation	Board’s Determination
Land value \$.	\$185,075.
Improvements \$.	\$89,925.
Total (was reconciliation) \$306,000.	\$275,000.

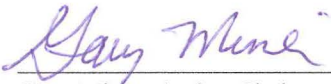
The valuation placed on the property by the Assessor’s Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

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 Board heard the information presented by the Appellant and listened to the County Assessor’s information. The Assessor had three comparable sales.

The subject property was located on Phillips Lake. The comparable sales are at Mason Lake, Timberlakes, and one on Hood Canal. The closest comparable sale was on Mason Lake. Mason Lake is vastly superior to Phillips Lake. The Assessor noted no knowledge of any waterfront sales on Phillips Lake for 2011 and 2012.

Therefore, the Board makes the determination to overrule the Assessor and determine the market value to be \$275,000. The land value shall be \$185,075 and improvements be set at \$89,925.



Gary Miner, Acting Chairperson
Mason County Board of Equalization

Date: 12/17/13

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