

ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION

This matter having come before the Board of Equalization for Mason County was heard on **12/18/2013 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:

Shannon Coan, Appellant
P.O. Box 569
Silverdale, WA 98383

Petition No. 135.2014

Parcel No. 22202-42-00040

BOARD DECISION: *OVERRULE*

Assessor's Valuation		Board's Determination
Land value	\$57,375.	\$50,000.
Improvements	\$76,920.	\$60,000.
Total	\$134,295.	\$110,000.


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 information that noted the property was subject to flooding and if he were to put the property up for sale he would be required to submit a disclosure that identified the property is subject to seasonal flooding.

The Board listened to the Assessor present his comparable sales. The Board accepted two of the comparable sales for valuation purposes which had a range of \$91,000 to \$106,000.

The Board overrules the Assessor and sets an improved value at \$60,000 and land value of \$50,000 for a total of \$110,000.



Gary Miner, Acting Chair
Mason County Board of Equalization

Date: 12/18/2013

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.

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 **12/18/2013** 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 *sustain* the valuation of the Assessor for the **2013 Assessment Year** for taxes payable in **2014**, as to the following:

Shannon Coan, Appellant
P.O. Box 569
Silverdale, WA 98383

Petition No. 136.2014

Parcel No. 12330-51-00046

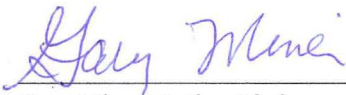
BOARD DECISION: *SUSTAIN*

Assessor's Valuation		Board's Determination
Land value	\$20,540.	\$20,540.
Improvements	\$5,950.	\$5,950.
Total	\$26,490.	\$26,490.

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 [RCW 84.40.030(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 has agreed with the values submitted by the Assessor. The land value shall be \$20,540 and the improvement value shall be \$5,950 for a new total of \$26,490.



Gary Miner, Acting Chair
Mason County Board of Equalization

Date: 12/18/2013

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