

**ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION**

This matter having come before the Board of Equalization for Mason County was heard on 1/7/2014 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:

Stanley Kaszycki, Appellant  
301 W Lake Isabella Loop Road  
Shelton, WA 98584

**Petition No. 140.2014**

**Parcel No. 32031-50-02014**

**BOARD DECISION: OVERRULE**

<b>Assessor's Valuation</b>		<b>Board's Determination</b>
Land value	\$139,230.	\$139,230.
Improvements	\$183,650.	\$115,770.
Total	\$322,880.	\$255,000.

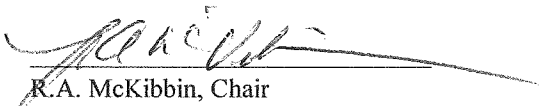
The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

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 purchase price of \$215,000 in June 2012. The appellant stated the home had been on the market for over one year.

The board felt that the comparable sales utilized by the Assessor did not adequately fit the profile determining fair and market value.

The board sustained the value of the land at \$139,230 recommended by the Assessor and overrules the value of the improvements and sets the improved value at \$115,770 for a total of \$255,000.

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

Date: 1/7/2014

**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 **1/7/2014** 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:

Heritage Bank, Appellant  
1603 116th Ave NE, Suite 118  
Bellevue, WA 98004

**Petition No. 88.2014**

**Parcel No. 42012-56-00002**

**BOARD DECISION: *SUSTAIN***

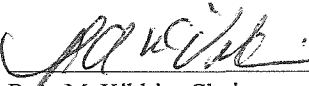
<b>Assessor's Valuation</b>		<b>Board's Determination</b>
Land value	\$659,940.	\$659,940.
Improvements	\$617,630.	\$617,630.
Total	\$1,277,570.	\$1,277,570.

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 failed to present clear, cogent, and convincing evidence that the Assessor's value was in error.

The Board heard the evidence presented by both parties and made its determination to *sustain* the Assessor's valuation as fair value as noted above.

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

Date: 1/7/2014

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