

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

This matter having come before the Board of Equalization for Mason County was heard on 1/14/2014 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:

Ben Eaton LF Est., Appellant  
451 E Stretch Island Rd S  
Grapeview, WA 98546

**Petition No. 74.2014**

**Parcel No. 12108-41-90062**

**BOARD DECISION: *SUSTAIN***

<b>Assessor's Valuation</b>		<b>Board's Determination</b>
Land value	\$61,750.	\$61,750.
Improvements	\$.	\$.
Total	\$61,750.	\$61,750.


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)

During the discussion of assessed value, market value and zoning it was pointed out to the Appellant that the Mason County Board of Equalization has no authority to address residential density zoning within the county.

The appellant was offered the opportunity to either proceed with the hearing or to meet with the Assessor's office in an attempt to negotiate an agreement on fair market value. Rather than accept one of the above options, the appellant specifically chose to withdraw the petition for subject property.

The Board therefore 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: 1/14/2014

**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 1/14/2014 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 *sustain* the valuation of the Assessor for the 2013 Assessment Year for taxes payable in 2014, as to the following:

Juanita Diane Eaton, Appellant  
451 E Stretch Island Rd S  
Grapeview, WA 98546

**Petition No. 75.2014**

**Parcel No. 12108-44-00130**

**BOARD DECISION: *SUSTAIN***

<b>Assessor's Valuation</b>		<b>Board's Determination</b>
Land value	\$61,750.	\$61,750.
Improvements	\$.	\$.
Total	\$61,750.	\$61,750.

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)

During the discussion of assessed value, market value and zoning it was pointed out to the Appellant that the Mason County Board of Equalization has no authority to address residential density zoning within the county.

The appellant was offered the opportunity to either proceed with the hearing or to meet with the Assessor's office in an attempt to negotiate an agreement on fair market value. Rather than accept one of the above options, the appellant specifically chose to withdraw the petition for subject property.

The Board therefore 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: 1/14/2014

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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 1/14/2014 at 3:00 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:

Juanita Diane Eaton, Appellant  
451 E Stretch Island Rd S  
Grapeview, WA 98546

Petition No. 77.2014

Parcel No. 12108-41-90111

**BOARD DECISION: *SUSTAIN***

Assessor's Valuation		Board's Determination
Land value	\$178,600.	\$178,600.
Improvements	\$61,225.	\$61,225.
Total	\$239,825.	\$239,825.

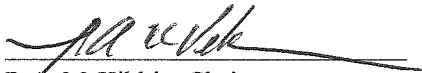
The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

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)

During the discussion of assessed value, market value and zoning it was pointed out to the Appellant that the Mason County Board of Equalization has no authority to address residential density zoning within the county.

The appellant was offered the opportunity to either proceed with the hearing or to meet with the Assessor's office in an attempt to negotiate an agreement on fair market value. Rather than accept one of the above options, the appellant specifically chose to withdraw the petition for subject property.

The Board therefore 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: 1/14/2014

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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 1/14/2014 at 3:00 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:

Juanita Diane Eaton, Appellant  
451 E Stretch Island Rd S  
Grapeview, WA 98546

**Petition No. 78.2014**

**Parcel No. 12108-41-90114**

**BOARD DECISION: *SUSTAIN***

<b>Assessor's Valuation</b>		<b>Board's Determination</b>
Land value	\$89,775.	\$89,775.
Improvements	\$.	\$.
Total	\$89,775	\$89,775.


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)

During the discussion of assessed value, market value and zoning it was pointed out to the Appellant that the Mason County Board of Equalization has no authority to address residential density zoning within the county.

The appellant was offered the opportunity to either proceed with the hearing or to meet with the Assessor's office in an attempt to negotiate an agreement on fair market value. Rather than accept one of the above options, the appellant specifically chose to withdraw the petition for subject property.

The Board therefore 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: 1/14/2014

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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 **1/14/2014** at **10:00 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:

Ruth M. Willard, Appellant  
1728 Rockwood Blvd.  
Spokane, WA 99203

**Petition No. 113.2014**

**Parcel No. 32232-54-00019**

**BOARD DECISION: *SUSTAIN***

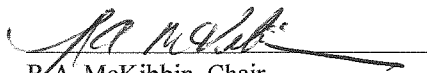
<b>Assessor's Valuation</b>		<b>Board's Determination</b>
Land value	\$140,000.	\$140,000.
Improvements	\$71,465.	\$71,465.
Total	\$211,465.	\$211,465.

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 in their written response, failed to provide clear, cogent, and convincing evidence that the Assessor's valuation was in error.

The Board carefully analyzed the three comparable sales submitted by the Assessor and determined that the comparable sales justified the Assessor's determination of true and fair value as noted above.

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

Date: 1/14/2014

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