

ORDER OF THE MASON COUNTY BOARD OF EQUALIZATION

This matter having come before the Board of Equalization for Mason County was heard on 4/24/2014 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 *sustains* the valuation of the Assessor for the 2013 Assessment Year for taxes payable in 2014, as to the following:

LaRae Pickard, Appellant
c/o Dennis L. Pickard, P.O. Box 644
Shleton, WA 98584

Petition No. 284.2013

Parcel No. 31904-55-00129

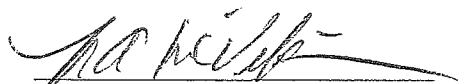
BOARD DECISION: *SUSTAIN*

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

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 of Equalization heard the issues surrounding the requirement to record a "lease for life" document by the Assessor and made its determination to sustain the Assessor's requirement that a "lease for life" document should be recorded.


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

Date: 4/24/2014

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 4/24/2014 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 *overrule* the valuation of the Assessor for the 2013 Assessment Year for taxes payable in 2014, as to the following:

Carl & Carol Smith, Appellant
16287 37th Ave NE
Lake Forest Park, WA 98155

Petition No. 157.2014

Parcel No. 32024-51-00008

BOARD DECISION: *OVERRULE*

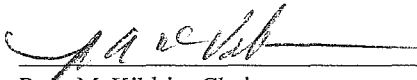
Assessor's Valuation		Board's Determination
Land value	\$210,000.	\$210,000.
Improvements	\$3,000.	\$16,500.
Total	\$213,000.	\$226,500.

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 heard presentations by the owners and the Assessor relative to the merits of actual valuation of waterfront land. Evidence presented by the Appellant tended to support the Assessor's valuation.

After listening to these presentations, the Board overruled the original valuation and sustained the revised value of \$210,000 for the land and \$16,500 for improvements for a total of \$226,500.



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

Date: 4/24/2014

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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 4/24/2014 at 3:00 PM, 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:

Larry & Kathleen Rohr, Appellant
5121 Pleasant Glade Rd NE
Olympia, WA 98516

Petition No. 103.2014

Parcel No. 22210-50-00007

BOARD DECISION: *OVERRULE*

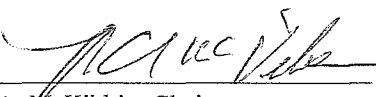
Assessor's Valuation		Board's Determination
Land value	\$157,335.	\$135,000.
Improvements	\$150,665.	\$150,665.
Total	\$308,000.	\$285,665.

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 was not present. The Board reviewed his written appeal and then listened to the Appraiser's presentation. After reviewing all the data the Board has overruled the Assessor's value for land from \$157,335 to \$135,000 as requested by the Appellant. The Board's decision is based on a discrepancy in the Assessor's comparable front foot value. The Appraiser noted specifically the subject property was inferior to comparable #3 and therefore, the Board made the adjustment.

The Board sustained the improvement valuation of \$150,665. The final valuation shall be \$285,665.


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

Date: 4/24/2014

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