

**Order of the Mason County
Board of Equalization**

Property Owner: Wood, William Deborah
Parcel Number(s): 12119-50-00151
Assessment Year: 2013 Petition Number: 160.2014

Having considered the evidence presented by the parties in this appeal, the Board hereby:
 sustains overrules the determination of the assessor.

Assessor's True and Fair Value

BOE True and Fair Value Determination

Land \$ 214,750
 Improvements \$ 170,260
 Minerals \$ _____
 Personal Property \$ _____

Land \$ _____
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____

This decision is based on our finding that:

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 provided information indicating he paid \$324,300 on August 31, 2013. The sale took place without the services of a realtor and the appropriate realtor costs. No appraisal was presented.


The Assessor provided three comparable sales very close in proximity to the subject property indicating a fair market value as of January 1, 2013 of \$385,010.

The Board looked very closely at the three comparables provided and accepted the assessor's indicated value for the three comparables as a justification for the assessed value of \$385,010 with the land value at \$214,750 and the improvements value at \$170,260. The Board hereby sustains the value.

Dated this 15th day of July, 2014



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal 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 or the State Board.

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: • Assessor • Petitioner • BOE File

**Order of the Mason County
Board of Equalization**

Property Owner: Sly, Rebecca
Parcel Number(s): 32331-22-00560
Assessment Year: 2013 Petition Number: 161.2014

Having considered the evidence presented by the parties in this appeal, the Board hereby:
 sustains overrules N/A the determination of the assessor.

Assessor's True and Fair Value

Land \$ _____
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____

BOE True and Fair Value Determination

Land \$ _____
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____

This decision is based on our finding that:

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 reviewed the information provided by the appellant and the assessor that indicated the purchase was through Federal National Mortgage Association.

The Board determined this was not an arm's length transaction and therefore could not make a ruling on the assessed value, per WAC 458-14-127 (1) (c).

Dated this 15th day of July, 2014 _____



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

**Order of the Mason County
Board of Equalization**

Property Owner: Middleton, Hugh & Ruth

Parcel Number(s): 32019-60-30002

Assessment Year: 2013 Petition Number: 166.2014

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

BOE True and Fair Value Determination

Land \$ _____
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____

Land \$ _____
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____

This decision is based on our finding that:

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)

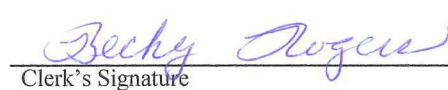
The Board reviewed the information provided by the appellant and the assessor that indicated the purchase was through the Secretary of Veterans Affairs on 12/27/2013.

The Board determined this was not an arm's length transaction and therefore could not make a ruling on the assessed value, per WAC 458-14-127 (1) (c).

Dated this 15th day of July, 2014 _____



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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