

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

Property Owner: Schmelzlen, Kevin A.
Parcel Number(s): 32026-75-90190
Assessment Year: 2013 Petition Number: 8.2015

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

<input type="checkbox"/> Land	\$	<u>45,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>24,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>

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 petitioner was present and noted that he paid \$24,000 for the subject parcel in July 2013. A portion of the parcel is not buildable. The parcel has a non-exclusive easement for ingress and egress, 60 feet in width, including cul-de-sac. A significant portion of the property is deemed unbuildable due to seasonal wetlands and a creek running through the property.

The Assessor provided six comparable sales and the closest comparable sale was valued less than the purchase price of the subject property on a per acre basis. The assessor did not make adjustments in assessed value for the ingress and egress on the parcel.


The appraiser also noted that comparable sale 4 & 5 were sufficiently superior in utilization and view than the subject property.

Therefore, the board overrules the assessor's assessed valuation and sets the market value at \$24,000 for the parcel.

Petition #8.2015

Parcel #32026-75-90190

Dated this 17th 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: Schmelzlen, Kevin A.
Parcel Number(s): 32026-75-90191
Assessment Year: 2013 Petition Number: 9.2015

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

<input type="checkbox"/> Land	\$	<u>45,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>24,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>

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)

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The petitioner was present and noted that he paid \$24,000 for the subject parcel in July 2013. A significant portion of the property is deemed unbuildable due to seasonal wetlands and a creek running through the property. The parcel is dependent on a non-exclusive easement for ingress and egress, which may have a detrimental impact on the market value.

The Assessor provided six comparable sales and the closest comparable sale was valued less than the purchase price of the subject property on a per acre basis. The assessor did not make adjustments in assessed value for the ingress and egress on the parcel.

The appraiser also noted that comparable sale 4 & 5 were sufficiently superior in utilization and view than the subject property.

Therefore, the board overrules the assessor's assessed valuation and sets the market value at \$24,000 for the parcel.

Petition #9.2015

Parcel #32026-75-90191

Dated this 17th day of July, 2014



R.A. McKibbin, Chairperson's Signature



Becky Rogers
Clerk's Signature

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