

# Order of the Mason County

## Board of Equalization

Property Owner: Johnson, Eric M.

Parcel Number(s): 12332-52-00006

Assessment Year: 2013

Petition Number: 10.2015

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

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 appellant was not present. The Board reviewed the Request for Reconvene for assessment year 2013 submitted by the appellant.

The assessor was not present. The Board reviewed a memo and parcel sale tracking document provided by the assessor which indicated the purchase was through Federal National Mortgage Association.

The board after reviewing all information provided 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 29th 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