

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

Property Owner: Vardine, Christina M.  
Parcel Number(s): 22133-50-00013  
Assessment Year: 2013 Petition Number: 11.2014~~4~~5

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>578,700</u>
<input type="checkbox"/> Improvements	\$	<u>276,305</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>400,000</u>
<input type="checkbox"/> Improvements	\$	<u>230,000</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 Appellant and Assessor's representative were each present at the hearing.

In a letter to the Board dated July 22, 2014, the Assessor recommended to sustain the initial value at \$855,005 with a breakdown of \$578,000 for land value and \$276,305 for improvements value. Subsequent to that, the Assessor recommended a value of \$778,570 with \$500,000 for land value and \$278,570 for improvements value. (Note the July 17, 2014 reduction predated the original July 22, 2014 recommendation.) This raised serious questions about the accuracy of the original assessment. Subsequent to the July 22, 2014 recommendation as indicated above, the Assessor, upon further examination of their evidence verbally revised the recommendation of the assessed value to \$656,000 (\$400,000 land/\$256,000 improvements).

The Appraiser's first recommendation was in error and the second recommendation was in error, and the third recommendation is not credible.

In reviewing the comparable sales submitted by the Appraiser, more weight was given to Comp Sale #3 by the Appraiser. In further examination of Comp Sale #3, numerous errors were identified, specifically land value compared to sales price, to which the Appraiser agreed.

In summary, the Board accepted the Appraiser's final recommendation of \$400,000 for the land and revised the value of the improvements to \$230,000 for a total of \$630,000. This reduction in improvements was a result of the Board's analysis of the errors in Comparable Sale #3.

Dated this 19th day of August, 2014

  
\_\_\_\_\_  
R.A. McKibbin, Chairperson's Signature

  
\_\_\_\_\_  
Clerk's Signature

<b>NOTICE</b>
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: Vardine, Christina M.  
Parcel Number(s): 22133-50-00014  
Assessment Year: 2013 Petition Number: 12.2014~~5~~

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>58,500</u>
<input type="checkbox"/> Improvements	\$	<u>170,130</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>58,500</u>
<input type="checkbox"/> Improvements	\$	<u>63,000</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 Assessor's representative and Appellant were both present.

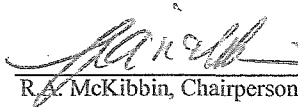
In a memo dated July 23, 2014 the Assessor recommended to sustain the value for \$228,630 with a land value of \$58,500 and \$170,130 for improvements. In a second memo from the Assessor dated July 23, 2014, the Assessor's office recommended an adjusted value of \$217,000 with no breakdown for land improvements as indicated by their comparable sales.

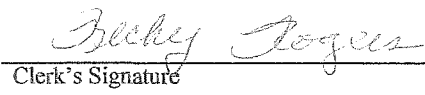
During a discussion of comparable sales and market values, the Assessor further revised his initial recommendation of \$58,500 for land and \$63,000 for improvements value (The \$63,000 for improvements consisted of \$45,000 for the 3,000 square feet of garage area after depreciation and \$18,000 for the 900 square foot upper cabin area which is deemed uninhabitable.)

Of concern to the Board was the fact that the Appraiser had not included an additional 2,100 square feet of garage space and had not been aware that the living quarters were deemed uninhabitable.

The Board hereby overrules the original recommendation and sets the value at \$58,500 for land and \$63,000 for improvements for a total of \$112,500 for the subject parcel.

Dated this 19th day of August, 2014

  
R. A. McKibbin, Chairperson's Signature

  
Clerk's Signature

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