

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

Property Owner: Willis-Dog, LLC  
Parcel Number(s): 32004-43-90021  
Assessment Year: 2013 Petition Number: 5.2015

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>61,095</u>
<input type="checkbox"/> Improvements	\$	<u>439,190</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>61,095</u>
<input type="checkbox"/> Improvements	\$	<u>439,190</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).

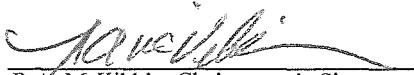
The Appellant was not represented at the hearing. The Assessor was represented by Diane Canfield.

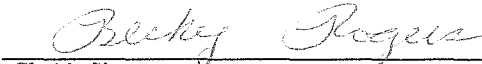
The Appellant purchased the subject property for less than the appraised value, this in itself does not provide clear, cogent, and convincing evidence to override the Assessor's value.

The Assessor noted the sales indicate a value range of \$595,421 to \$888,374 and the Assessor's value of the subject property at \$500,285 is less than the minimum value of the adjusted comparable sales.

The Board after reviewing the information provided by the Appellant and the Assessor sustained the value for the land at \$61,095 and the value for the improvements at \$439,190 for a total value of \$500,285.

Dated this 21st day of August, 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.

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**Distribution:** • Assessor • Petitioner • BOE File

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

Property Owner: Keefe, Robert V, et al  
Parcel Number(s): 32018-42-00010  
Assessment Year: 2013 Petition Number: 2.2015

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>93,500</u>
<input type="checkbox"/> Improvements	\$	<u>449,775</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>86,625</u>
<input type="checkbox"/> Improvements	\$	<u>379,443</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 was represented by Glen Keefe and the Assessor was represented by Phil Franklin.

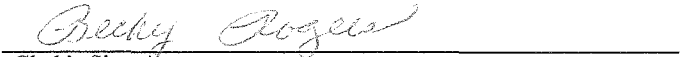
The Assessor indicated the subject property is in a class of its own and thus makes it very difficult to find comparable sales to support the value of the subject property.

The fair market value as determined by the Assessor was \$443,865 for the year 2013. In reviewing market values as evidenced by comments from the Assessor and information provided in comparable sales, it is the opinion of the board that the property values have increased by five percent since the 2013 assessed value. Furthermore, the Assessor indicated discrepancies in the square footage of the finished basement and that the three comparable sales required significant market value adjustment and therefore provided little guidance to the value of the subject property.

After reviewing the information provided by the Appellant and the Assessor, the Board overrules the Assessor's true and fair value and sets the fair market value of the subject property at \$86,625 and the value of the improvements at \$379,443 for a total value of \$466,068.

Dated this 21st day of August, 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: Keeffe, Robert V, et al  
Parcel Number(s): 32018-41-00030  
Assessment Year: 2013 Petition Number: 3.2015

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>47,600</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>42,000</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 Assessor recommended an adjusted value based upon the review of bare land sales of similar properties.

The Appellant agreed with the adjusted value of \$42,000 for the land.

The Board reviewed the information provided by the Appellant and Assessor and concurred with the recommended Assessor's adjusted market value of \$42,000.

Dated this 21st day of August, 2014

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

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

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