

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

Property Owner: Sowers, Glenn & Joan
Parcel Number(s): 32232-55-00046
Assessment Year: 2014 Petition Number: 35.2015

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>20,000</u>
<input type="checkbox"/> Improvements	\$	<u>0</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>20,000</u>
<input type="checkbox"/> Improvements	\$	<u>0</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 [RCW 84.40.030(1)].

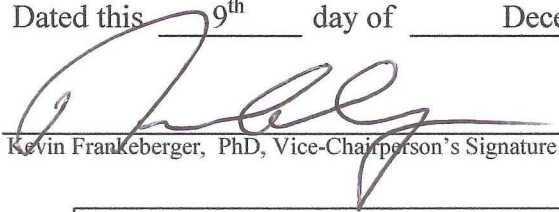
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

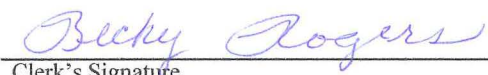
The appellant was represented by Glen Sowers and the Assessor was represented by Phil Franklin.

The Assessor is assessing tidelands based on current market values. The Assessor provided three comparable sales of tidelands.

Based upon comparable sales, the Board sustains the recommended value of \$20,000 for the land.

Dated this 9th day of December, 2014


Kevin Frankeberger, PhD, Vice-Chairperson's Signature


Clerk's Signature

NOTICE

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

Property Owner: McAuliffe, Daniel R
Parcel Number(s): 32104-50-00060
Assessment Year: 2014 Petition Number: 40.2015

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>50,660</u>
<input type="checkbox"/> Improvements	\$	<u>283,595</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>50,660</u>
<input type="checkbox"/> Improvements	\$	<u>283,595</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 present. The Assessor was represented by Mary Newhall.

The Board reviewed the petition submitted by the appellant Daniel R. McAuliffe. The petition indicated the recent sales and slow market in the area did not substantiate a 36% increase in assessed value for the improvements. The appellant purchased the parcel in January 2013 for \$288,000.

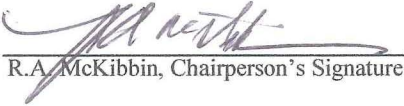
Three of the comparable sales provided by the appellant did not provide enough evidence to overturn the Assessor's market value and were beyond the assessment period of January 2014.

The information provided by the appellant failed to provide clear, cogent and convincing evidence that the assessed value was in error.

The Assessor provided five comparable sales with a range of \$288,500 to \$438,080.

The Board sustained the assessed value of the land at \$50,660 and the improvements at \$283,595 for a total of \$334,255.

Dated this 9th day of December, 2014


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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

Property Owner: Ibarra, Iremly
Parcel Number(s): 42013-45-00300
Assessment Year: 2014 Petition Number: 41.2015

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>48,000</u>
<input type="checkbox"/> Improvements	\$	<u>143,285</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>48,000</u>
<input type="checkbox"/> Improvements	\$	<u>143,285</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 present at the hearing. The assessor was represented by Mary Newhall and Oliver Querin.

The board reviewed the petition submitted by appellant Iremly Ibarra. The petition indicated the appellant purchased the parcel in September 2013 at the price of \$67,500.

The five comparable sales provided by the appellant were beyond the assessment period of January 2014 and did not provide clear, cogent and convincing evidence indicating the assessor's value was in error.


The assessor stated the parcel was a foreclosure. The assessor provided comparable sales in the range of \$172,755 to \$222,715.

The Board sustains the assessor's revised assessed value for the land in the amount of \$48,000 and the value for the improvements at \$143,285 for a total of \$191,285.

Dated this 9th day of December, 2014



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Order of the Mason County

Board of Equalization

Property Owner: Garoutte, Donald M & Susan A

Parcel Number(s): 42213-22-70581

Assessment Year: 2014

Petition Number: 44.2015

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>325,265</u>
<input type="checkbox"/> Improvements	\$	<u>124,880</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>325,265</u>
<input type="checkbox"/> Improvements	\$	<u>124,880</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 present at the hearing. The assessor was represented by Mary Newhall and Oliver Querin.

The board reviewed the petition submitted by the appellant. The petition noted that the appellant purchased the parcel in August 2013 for a purchase price of \$376,000. The appellant indicated the parcel was appraised in August 2014 at \$381,000, due to a refinance. A copy of the appraisal document used to refinance the parcel was not provided.

The assessor provided four comparable sales with a value range of \$376,000 to \$682,105. The assessor noted this parcel is located in the revaluation area that was physically inspected. There were discrepancies in the assessed value that had been used in previous years and the previous value was disregarded. The assessor corrected the past discrepancies.

The board therefore sustained the assessed value of the land at \$325,265 and the improvement value at \$124,880 for a total of \$450,145.

Dated this 9th day of December, 2014


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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