

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

Property Owner: Cooper, Joseph D & Kimberly D
Parcel Number(s): 32232-52-15003
Assessment Year: 2014 Petition Number: 46.2015

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

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>70,415</u>
<input type="checkbox"/> Improvements	\$	<u>275,605</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>

<input type="checkbox"/> Land	\$	<u>60,000</u>
<input type="checkbox"/> Improvements	\$	<u>260,791</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 Joseph Cooper was present at the hearing. The assessor was represented by Oliver Querin.

The appellant referred to the Assessor's Answer and noted that the assessor gave less weight to comparable sale #1 and he felt it should be given more consideration. He noted the assessor's comparable sale #2 was a forced sale. He also noted the assessor's comparable sale #5 is from the Alderbrook neighborhood. He felt that the Alderbrook area is a different market, specifically for those who golf.

The Assessor provided five comparable sales and indicated the adjusted assessed value of the subject parcel falls just outside of the value range of Comps #2, #4 and #5. The assessor indicated that comparable sale #1 was given less weight due to the higher gross adjustments; however, the net adjustment fell within an acceptable range of the other comparable sales.

The assessor recognized the subject parcel as an arm's length transaction. It was established the parcel was on the market for approximately five years and the sale price was \$299,500 which would normally establish fair market value at the time of the sale.

The board felt that the indicated value of comp #1 submitted by the Assessor and appellant should have been included in the fair market value of the subject property. When the value of comparable sale #1 is included, the board averaged the five comparable sales to determine the indicated fair market value of \$320,791.

Dated this 11th day of December, 2014



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

NOTICE
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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Hawk, Robert & Jeanne
Parcel Number(s): 42205-51-01049
Assessment Year: 2014 Petition Number: 47.2015

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>27,750</u>
<input type="checkbox"/> Improvements	\$	<u>144,740</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>27,750</u>
<input type="checkbox"/> Improvements	\$	<u>144,740</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).

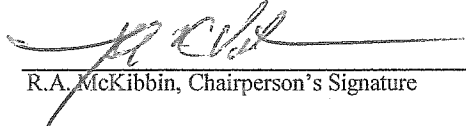
The appellant was not present at the hearing. The assessor was represented by Mary Newhall.

In section 4 of the petition, the appellant expressed an opinion that the value of the subject parcel has not increased in value by \$23,110 in one year; however no evidence was presented to support this opinion.

The assessor provided five comparable sales. The comparative analysis indicates a value range from \$179,150 to \$210,055. The assessor noted that the appellant's stated cost of construction is in line with the assessed value.

The board concludes to sustain the assessed value of the land at \$27,750 and the improvements at \$144,740 for a total assessed value of \$172,490.

Dated this 11th day of December, 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: Jeffrey & Nancy Edwards

Parcel Number(s): 22217-11-90000

Assessment Year: 2014

Petition Number: 56.2015

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>292,825</u>
<input type="checkbox"/> Improvements	\$	<u>232,280</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>292,825</u>
<input type="checkbox"/> Improvements	\$	<u>232,280</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.

The board reviewed the appellant's petition. Four comparable sales were noted on the petition by the appellant in the price range of \$340,000 to \$412,618.

The assessor noted that one of the appellant's comparable sale is a foreclosure. The assessor felt the appellant's comparable sales b & c supported the assessor's market value for the subject property along with the assessor's four comparable sales.

The board concluded to sustain the assessor's value of the land at \$292,825 and improvements in the amount of \$232,280 for a total of \$525,105.

Dated this 11th 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: A & F Investments
Parcel Number(s): 12206-50-00007
Assessment Year: 2014 Petition Number: 58.2015

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>162,750</u>
<input type="checkbox"/> Improvements	\$	<u>38,880</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>67,500</u>
<input type="checkbox"/> Improvements	\$	<u>43,000</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).

Susan & Fred Albert were in attendance at the hearing to represent A & F Investments. Mary Newhall represented the assessor at the hearing.

The appellant provided an appraisal report from Sound Appraisal Group, Inc. dated 11/4/2014. The report provided six comparable sales and listed the combined value of the subject parcel and adjoining parcel (Petition 59.2015) at \$143,000.

The assessor provided five comparable sales. The sales indicated a value from \$201,040 to \$436,290. The subject parcel is in the low range for similar waterfront properties.


The board reviewed two petitions 58.2015 and 59.2015, as they are adjoining parcels with the utilities dependent on a third parcel that was not in dispute.

The improvements as recommended in the fee appraisal for the total property was \$143,000, subtracting the \$100,000 as recommended for front foot, left a balance of \$43,000 for the improvements. Per discussion with the appellant, the \$43,000 seemed to be a reasonable value for the improvements.

The disparities between the fee appraisal and assessor's determination of land value was analyzed and reviewed by the board. The board placed significant importance to a nearby 150' parcel which sold for \$135,000 at approx. \$900 per lineal foot, according to the fee appraisal. The board analyzed and integrated the comparable sales submitted by both the appellant and appraiser and thereby concluding that \$1,350 represented fair market value for waterfront in this area.

Therefore the improvement value will be set at \$43,000 and the land value at \$67,500 for the subject parcel 12206-50-00007 and the land value at \$67,500 for subject parcel 12206-50-00904 (Petition 59.2015).

Dated this 11th 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: A & F Investments
Parcel Number(s): 12206-50-00904
Assessment Year: 2014 Petition Number: 59.2015

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>81,375</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>67,500</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)].

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Susan & Fred Albert were in attendance at the hearing to represent A & F Investments. Mary Newhall represented the assessor at the hearing.

The appellant provided an appraisal report from Sound Appraisal Group, Inc. dated 11/4/2014. The report provided six comparable sales and listed the combined value of the subject parcel and adjoining parcel (Petition 59.2015) at \$143,000.

The assessor provided five comparable sales. The sales indicated a value from \$201,040 to \$436,290. The subject parcel is in the low range for similar waterfront properties.

The board reviewed two petitions 58.2015 and 59.2015, as they are adjoining parcels with the utilities dependent on a third parcel that was not in dispute.

The improvements as recommended in the fee appraisal for the total property was \$143,000, subtracting the \$100,000 as recommended for front foot, left a balance of \$43,000 for the improvements. Per discussion with the appellant, the \$43,000 seemed to be a reasonable value for the improvements.

The disparities between the fee appraisal and assessor's determination of land value was analyzed and reviewed by the board. The board placed significant importance to a nearby 150' parcel which sold for \$135,000 at approx. \$900 per lineal foot, according to the fee appraisal. The board analyzed and integrated the comparable sales submitted by both the appellant and appraiser and thereby concluding that \$1,350 represented fair market value for waterfront in this area.

Therefore the board concludes the improvement value will be set at \$67,500 for the subject parcel.

Dated this 11th day of December, 2014


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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