Board of Equalization

Property Owner:	Glenn Corneliusen			
Parcel Number(s):	32104-60-00013			
Assessment Year:	2014	Petition Number:	60.2015	

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	\$ 41,380
Improvements	\$ 184,405
Minerals	\$
Personal Property	\$

BOE True and Fair Value Determination

Land	\$ 37,380
Improvements	\$ 184,405
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 board reviewed the assessor's four comparative sales on the comparative analysis and noted that all four comparative sales were golf course frontage lots and the subject parcel was not a golf course frontage lot. The board felt that inadequate adjustments were made in so far as the fair market value of the golf course frontage.

After an analysis the board adjusted the subject parcel's land value down to \$37,380 and the value of the improvements were not changed for a total of \$221,785.

Dated this 16th day of December

, 2014

IcKibbin, Chairperson's Signature

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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

Board of Equalization

Property Owner:	Therese Deleo					
Parcel Number(s):	42205-52-0005	1				
Assessment Year:	2014		Petition Number:	63.2015		
Having considered to Sustains	overrules	v 1	ies in this appeal, th ion of the assessor. BOE True and I		-	nination
Land Land Improvements Minerals Personal Prop	\$ \$ \$ erty \$	85,760 267,550	Land Improveme Minerals Personal Pr	ents	\$ \$ \$ \$	85,760 267,550
This decision is based	on our finding that	t:				

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, Therese Deleo, was represented by her husband Charles Smith. The assessor was represented by Mary Newhall.

The majority of the information presented by the appellant was generic in nature and was not directly specific to market sale or evidence that would justify overriding the assessor's recommendation.

The Board having heard the evidence presented by both parties made its determination to sustain the Assessor's revised valuation as fair value for 2014 at \$353,310 with the land value at \$85,760 and the improvement value at \$267,550.

Dated this 16th day of December , 2014

<u>Bickey Korg</u> Signaturo

R.A. Mckibbin, Chairperson's Signature

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Distribution:
 Assessor
 Petitioner
 BOE File

Board of Equalization

Justin & Renee	Baze			
52112-31-002	40			
2014		Petition Number: 269.20)15	
overrules		ation of the assessor.	·	mination
S	11.115		\$	\$11,115
ts \$	99,115	Improvements	\$	\$99,115
\$		Minerals	\$	
perty \$		Personal Property	\$	
		the evidence presented by the pa overrules the determinant nd Fair Value $\frac{11,115}{15}$ ts $\frac{99,115}{5}$	52112-31-00240 2014 Petition Number: 269.20 the evidence presented by the parties in this appeal, the Boar overrules the determination of the assessor. md Fair Value BOE True and Fair Value \$ 11,115 Land ts \$ 99,115 Improvements \$ Minerals	52112-31-00240 2014 Petition Number: 269.2015 the evidence presented by the parties in this appeal, the Board hereby: \Box overrules the determination of the assessor. md Fair Value BOE True and Fair Value Deter s 11,115 s 99,115 s $math math math math math math math math $

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 Justin Baze. The assessor was represented by Mary Newhall.

The appellant provided some regional issues, but did not provide clear, cogent and convincing evidence that would justify overturning the market value as recommended by the assessor. The appellant provided two comparable sales in Skokomish Valley; however, they were bank owned and did not reflect true market value.

The assessor had previously made adjustments to the value for the land and improvements.

After reviewing the information provided by the appellant and the assessor, the board sustained the assessor's revised value of \$110,230 with the land value at \$11,115 and the improvement value at \$99,115.

Dated this	16th day of	December	, 20
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Gary Miner Acti	na Chairperson's Signature		Clerk

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Gary Miner, Actual Chairperson's Signature

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Board of Equalization

Property Owner: Jern	ry Owens				
Parcel Number(s): 22	2206-54-00005	5			
Assessment Year: 20	14		Petition Number: _279	0.2015	
		,	ties in this appeal, the Bo tion of the assessor.	oard hereby:	
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	1		BOE True and Fair	Value Detern	nination
	1	29,700		<u>Value Detern</u> \$	<u>nination</u> 29,700
Assessor's True and F	1		BOE True and Fair	Value Detern \$ \$	
Assessor's True and F	1	29,700	BOE True and Fair	<u>Value Detern</u> \$ \$ \$	29,700

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 Jerry Owens. The assessor was represented by Mary Newhall.

The appellant purchased the subject parcel in 2012 for \$20,000 and has put \$2,000 in improvements. Six comparable sales were provided; however, they were all foreclosures.

The assessor provided five comparable sales in the range of \$82,180 to \$100,945. The sales were all arm's length sales.

The board gave more weight to the arm's length sales. Therefore, the board sustains the assessor's value of \$92,735 with the value for the land at \$29,700 and the value for the improvements at \$63,035.

Dated this _	16th	day of	December	, 2014
Kevin, Frankeber	Ter Ph D: V	ice-Chairnerson	2 Simature	Becky Rogers
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at PO I	Box 40915	, Olympia, V	WA 98504-0915, wi	Tax Appeals by filing a notice of appeal with them thin thirty days of the date of mailing of this order. er your county assessor or the State Board.

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Board of Equalization

Marian Frye				
22217-50-000	17			
2014		Petition Number: 255.20	15	
Overrules	÷	tion of the assessor.	-	nination
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\$		Minerals	\$	
	2014 the evidence pre overrules Id Fair Value \$ s \$	$22217-50-00017$ 2014 the evidence presented by the part is overrules the determinant ind Fair Value $ \begin{array}{c} & & \\ & $	22217-50-00017 2014 Petition Number: 255.20 the evidence presented by the parties in this appeal, the Board \square overrules the determination of the assessor. ad Fair Value BOE True and Fair Value $\$$ 298,350 Land s $\$$ 140,205 Improvements	22217-50-00017 2014 Petition Number: 255.2015 the evidence presented by the parties in this appeal, the Board hereby: \square overrules the determination of the assessor. ad Fair Value BOE True and Fair Value Determination $\$$ 298,350 $\$$ 140,205 Improvements $\$$

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, Marian Frye, assigned power-of-attorney to her nephew George Webber who represented her at the hearing. The assessor was represented by Mary Newhall.

The appellant had issue with the land value of the subject parcel. The appellant stated the subject parcel's land size is .17 acre. The assessor's record reflects the parcel land size at .62 acres. The assessor uses the legal description to determine the subject parcel's size.

Based upon comparable sales presented by both the appellant and assessor, the board determines that the subject parcel land value, per front foot, is unusually high. Therefore, the board overrules the assessor's value and sets the value for the land at \$234,000 and the improvements at \$140,205 for a total of \$374,205.

18-	16th	day of	December	, 2014	
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