

**Order of the Mason County
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

| | | |
|--|----|-------------------|
| <input type="checkbox"/> Land | \$ | <u>41,380</u> |
| <input type="checkbox"/> Improvements | \$ | <u>184,405</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>37,380</u> |
| <input type="checkbox"/> Improvements | \$ | <u>184,405</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 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


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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| NOTICE |
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Order of the Mason County Board of Equalization

Property Owner: Therese Deleo
 Parcel Number(s): 42205-52-00051
 Assessment Year: 2014 Petition Number: 63.2015

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

Land \$ 85,760
 Improvements \$ 267,550
 Minerals \$ _____
 Personal Property \$ _____

Land \$ 85,760
 Improvements \$ 267,550
 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 [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, 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



 R.A. McKibbin, Chairperson's Signature



 Clerk's Signature

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

Property Owner: Justin & Renee Baze
 Parcel Number(s): 52112-31-00240
 Assessment Year: 2014 Petition Number: 269.2015

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

Land \$ 11,115
 Improvements \$ 99,115
 Minerals \$ _____
 Personal Property \$ _____

Land \$ \$11,115
 Improvements \$ \$99,115
 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 [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 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.

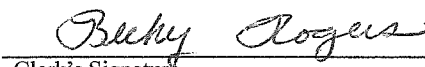
The assessor had previously made adjustments to the value for the land and improvements.

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, 2014



 Gary Miner, Acting Chairperson's Signature



 Clerk's Signature

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Order of the Mason County

Board of Equalization

Property Owner: Jerry Owens

Parcel Number(s): 22206-54-00005

Assessment Year: 2014

Petition Number: 279.2015

Having considered the evidence presented by the parties in this appeal, the Board hereby:

[X] sustains [] overrules the determination of the assessor.

Assessor's True and Fair Value

BOE True and Fair Value Determination

[] Land \$ 29,700
[] Improvements \$ 63,035
[] Minerals \$
[] Personal Property \$

[] Land \$ 29,700
[] Improvements \$ 63,035
[] 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 [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 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

[Signature]
Kevin, Frankeberger, Ph.D; Vice-Chairperson's Signature

[Signature]
Becky Rogers
Clerk's Signature

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

Property Owner: Marian Frye
Parcel Number(s): 22217-50-00017
Assessment Year: 2014 Petition Number: 255.2015

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>298,350</u> |
| <input type="checkbox"/> Improvements | \$ | <u>140,205</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>234,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>140,205</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)].

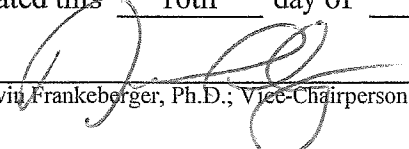
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).


The appellant, 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.

Dated this 16th day of December, 2014


Kevin Frankeborger, Ph.D.; Vice-Chairperson's Signature


Clerk's Signature

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