

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

Property Owner: Gerald & Debbie Goodwin  
Parcel Number(s): 32232-55-00025  
Assessment Year: 2014 Petition Number: 298.2015

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>82,100</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>72,000</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 appellant was not present at the hearing. The assessor was represented by Oliver Querin.

The board considered the variables in the size of the comparable sales.

In analyzing the four unimproved comparable sales with a price range of \$56,500 to \$75,000 the board determined the fair market value of the subject parcel to be \$72,000.

Dated this 18<sup>th</sup> day of December, 2014

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

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

|   |
|---|
| <b>NOTICE</b>   |
| 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. |

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Distribution:    • Assessor    • Petitioner    • BOE File

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

Property Owner: Gerald & Debbie Goodwin  
Parcel Number(s): 32232-55-00026  
Assessment Year: 2014 Petition Number: 299.2015

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>83,830</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>72,000</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 appellant was not present at the hearing. The assessor was represented by Oliver Querin.

The board reviewed the four comparable sales provided by the assessor and appellant.

In analyzing the four unimproved comparable sales with a price range of \$56,500 to \$75,000 the board determined the fair market value of the subject parcel to be \$72,000.

Dated this 18<sup>th</sup> day of December, 2014

  
R.A. McKibbin, Chairperson's Signature

  
Becky Rogers  
Clerk's Signature

|   |
|---|
| <b>NOTICE</b>   |
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Distribution:   • Assessor   • Petitioner   • BOE File

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

Property Owner: Harry W & Pauline Buhler  
Parcel Number(s): 32235-41-90312  
Assessment Year: 2014 Petition Number: 91.2015

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>41,110</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>41,110</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 appellant was not present at the hearing. The assessor was represented by Oliver Querin.

The appellant noted on the petition that the lot is very steep and not suitable for building. The appellant provided no evidence that would support that the subject parcel was buildable or unbuildable.

The board noted that the status of the suitability for construction on the subject parcel was changed for 2014 by the assessor.

The assessor's representative, Phil Franklin, made a determination that this was a buildable lot, citing the contour lines in nearby lots.

After reviewing the information provided by the appellant and the assessor, the board accepted the assessed value of the land at \$41,110.

Dated this 18th 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: Leo Deatherage  
Parcel Number(s): 32331-22-00410  
Assessment Year: 2014 Petition Number: 141.2015

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>65,140</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>65,140</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).

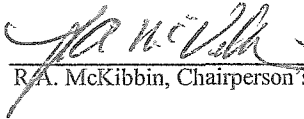
The appellant was not present at the hearing. The assessor was represented by Oliver Querin.

The appellant indicated under section 4 of his petition the market for lots is depressed and goes onto note the lot is unbuildable due to poor percolation for a septic system.

In reviewing the data provided by the assessor, a copy of the septic design review indicated that a septic design was approved by Mason County Health Department on 12/16/2010 which was contrary to the information provided by the appellant. The appellant submitted no further supporting documentation to override the assessor's fair market value.

The board reviewed the comparable sales provided by the assessor and therefore sustained the assessor's assessed value for the land on the subject parcel at \$65,140.

Dated this 18th 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: James & Suzanne Gregory  
Parcel Number(s): 32309-50-01021  
Assessment Year: 2014 Petition Number: 101.2015

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>22,755</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>22,755</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 appellant was not present at the hearing. The assessor was represented by Oliver Querin.

Four comparable sales were provided by the assessor. The sales were within August 2013 through May 2014 and are in close proximity to the subject parcel.

The appellant provided no evidence that the assessor's assessed value was in error.

The board therefore sustains the assessed value of \$22,755 for the subject parcel.

Dated this 18th day of December, 2014

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

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