

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

Property Owner: Timothy S & Brenda L Karnoski
Parcel Number(s): 42309-43-90150
Assessment Year: 2014 Petition Number: 303.2015

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 \$ 28,950
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____

Land \$ 28,950
 Improvements \$ _____
 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 appellant was not present. The Assessor was represented by Mary Newhall.

The board reviewed the information provided by the appellant including a detailed analysis of the two comparable sales submitted.

Additionally, the Board reviewed the comparable sales submitted by the Assessor and recognized the regression analysis provided by the Assessor. Under testimony, the assessor indicated comparable sale 3, which sold in July 2014 for \$18,500, while less than the subject property, would not have changed the assessed value.

The Board therefore sustained the assessed value at \$28,950 for the subject property.

Dated this 13th day of January, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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.

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: Timothy S & Brenda L Karnoski

Parcel Number(s): 42309-43-90190

Assessment Year: 2014

Petition Number: 304.2015

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>28,950</u>
<input type="checkbox"/> Improvements	\$	<u>38,750</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>28,950</u>
<input type="checkbox"/> Improvements	\$	<u>38,750</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 information provided by the appellant including a detailed analysis of the two comparable sales submitted. The information provided by the appellant did not provide clear, cogent and convincing evidence that the assessor was in error.

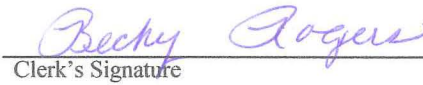
Additionally, the Board reviewed the comparable sales submitted by the Assessor and recognized the regression analysis provided by the Assessor.

The Assessor corrected the value of the improvement at \$38,750 as previously agreed to by the appellant.

The Board therefore sustained the assessed value of the land at \$28,950 and the Assessor's corrected improvement value at \$38,750 for a total of \$67,700 for the subject property.

Dated this 13th day of January, 2015


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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.

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: Timothy S & Brenda L Karnoski

Parcel Number(s): 42309-43-90030

Assessment Year: 2014

Petition Number: 305.2015

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>28,950</u>
<input type="checkbox"/> Improvements	\$	<u>45,605</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>28,950</u>
<input type="checkbox"/> Improvements	\$	<u>45,605</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 information provided by the appellant including a detailed analysis of the two comparable sales submitted. The information provided by the appellant did not provide clear, cogent and convincing evidence that the assessor was in error.

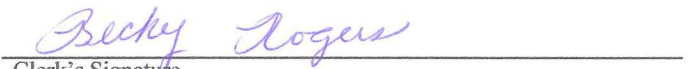
Additionally, the Board reviewed the comparable sales submitted by the Assessor and recognized the regression analysis provided by the Assessor.

The Assessor corrected the improvement value at \$45,605 as previously agreed to by the appellant.

The Board therefore sustained the assessed value of the land at \$28,950 and the Assessor's corrected improvement value at \$45,605 for a total of \$74,555 for the subject property.

Dated this 13th day of January, 2015


R.A. McElbbin, Chairperson's Signature


Clerk's Signature

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.

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