

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

Property Owner: Peter Gimmi  
Parcel Number(s): 22001-76-00010  
Assessment Year: 2014 Petition Number: 144.2015

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                      \$ 65,000  
 Improvements        \$ \_\_\_\_\_  
 Minerals                \$ \_\_\_\_\_  
 Personal Property    \$ \_\_\_\_\_

Land                      \$ 50,000  
 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 present at the hearing. Mary Newhall represented the Assessor.

The appellant submitted comparable sales of parcels on Harstine Island which indicated a fair market value below the assessed value. Furthermore, the board gave greater weight to the two Harstine Island comparable sales submitted by the Assessor and lesser value to the non-Harstine Island comparable sales.

Therefore the Board determined a fair market value of \$50,000 for the subject parcel.

Dated this 15<sup>th</sup> day of January, 2015

  
\_\_\_\_\_  
Kevin Frankeberger, Ph.D., Vice-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.

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**Distribution:** • Assessor • Petitioner • BOE File

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

Property Owner: Peter Gimmi  
Parcel Number(s): 22001-76-00020  
Assessment Year: 2014 Petition Number: 145.2015

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>65,000</u>
<input type="checkbox"/> Improvements	\$	<u>38,580</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>50,000</u>
<input type="checkbox"/> Improvements	\$	<u>38,580</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).

Peter Gimmi, Appellant, was present at the hearing. The Assessor was represented by Mary Newhall.

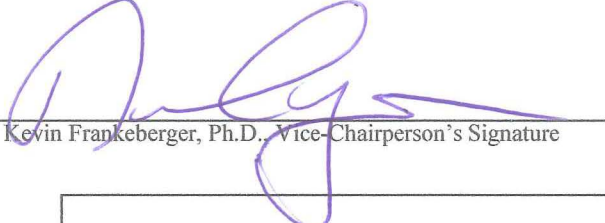
The appellant and the assessor agreed upon the value of the improvements at \$38,580, therefore the board confined discussion to the analysis of the land value.

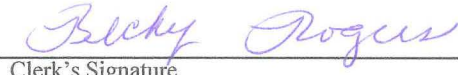
The appellant submitted comparable sales of land parcels on Harstine Island which indicated a fair market value below the assessed value.

The Board also gave greater weight to the two Harstine Island comparable sales submitted by the Assessor and lesser value to the non-Harstine Island comparable sales.

Therefore the Board determined a fair market value of \$50,000 for the land and \$38,580 for the improvements.

Dated this 15<sup>th</sup> day of January, 2015

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

  
Clerk's Signature

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

Property Owner: Peter Gimmi  
Parcel Number(s): 22001-76-00030  
Assessment Year: 2014 Petition Number: 146.2015

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                      \$ 65,000  
 Improvements        \$ \_\_\_\_\_  
 Minerals                \$ \_\_\_\_\_  
 Personal Property    \$ \_\_\_\_\_

Land                      \$ 50,000  
 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).

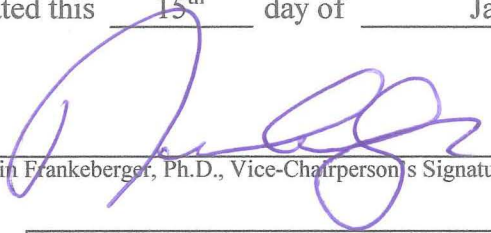
The Appellant, Peter Gimmi, was in attendance at the hearing. The Assessor was represented by Mary Newhall.

The appellant submitted comparable sales of parcels on Harstine Island which indicated a fair market value below the assessed value. Furthermore, the board gave greater weight to the two Harstine Island comparable sales submitted by the Assessor and lesser value to the non-Harstine Island comparable sales.

The Assessor and the Appellant agree that there is no improvement on the subject parcel and the value for improvements should be set at \$0.

Therefore the Board determined a fair market value of \$50,000 for the land on the subject parcel.

Dated this 15<sup>th</sup> day of January, 2015

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

  
Clerk's Signature

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

Property Owner: Peter Gimmi  
Parcel Number(s): 22001-76-00040  
Assessment Year: 2014 Petition Number: 147.2015

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>65,000</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>40,000</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 present at the hearing. The Assessor was represented by Mary Newhall.

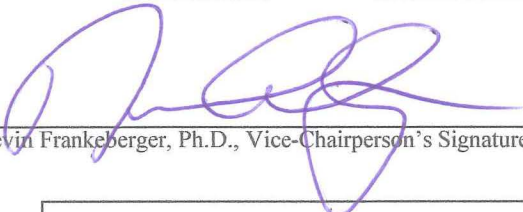
The appellant provided comparable sales on Harstine Island.

The original value established by the Assessor at \$98,130 was determined to reflect a computer error and subsequently revised downward to \$65,000.

This parcel is landlocked and deemed inferior in value compared to adjacent parcels due to a severe ravine in one corner of the subject parcel.

The board therefore overruled the assessed value and set the market value at \$40,000 for the land.

Dated this 15<sup>th</sup> day of January, 2015

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

  
Clerk's Signature

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