

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

Property Owner: John & Robin Lowe

Parcel Number(s): 42209-50-00131

Assessment Year: 2014 Petition Number: 143.2015

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>36,585</u>
<input type="checkbox"/> Improvements	\$	<u>151,960</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>36,585</u>
<input type="checkbox"/> Improvements	\$	<u>151,960</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, Johnnie L. Lowe, was in attendance. The Assessor was represented by Mary Newhall.

The Board reviewed the information submitted by the appellant which indicated he purchased the property at \$150,000 in July 2014. The property had previously been listed for over \$200,000 over a two year period.

Furthermore, the appellant indicated a fee appraisal was done by the lender with an appraised value of \$169,000. The fee appraisal was not submitted by the appellant. Additionally some prior sales data was presented.

The Board reviewed the comparable sales submitted by the assessor's office and deemed them to be a reasonable analysis of fair market value.

In summary, no clear, cogent and convincing evidence was submitted by the appellant to indicate the assessed value was in error.

Therefore, the Board sustains the land value at \$36,585 and the improvement value at \$151,960 for a total of \$188,545.

Dated this 20th 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.

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: William & Kimberly Webb
Parcel Number(s): 42216-52-00086
Assessment Year: 2014 Petition Number: 183.2015

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 \$ 21,130
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____

Land \$ 21,130
 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 represented by Kimberly Webb. The Assessor was represented by Mary Newhall.

The Board acknowledged receipt of the four comparable sales submitted by the appellant, as well as the thirteen comparable sales provided by the Assessor.


The Board noted the three comparable sales located closest to the subject property had a price range of \$19,000 to \$35,000.

Based upon the submitted sales data, the Board sustained the Assessor's value for the subject parcel at \$21,130.

Dated this 20th day of January, 2015



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: William & Kimberly Webb

Parcel Number(s): 42216-52-00087

Assessment Year: 2014

Petition Number: 184.2015

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>20,495</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>20,945</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 represented by Kimberly Webb. The Assessor was represented by Mary Newhall.

The Board acknowledged receipt of the four comparable sales submitted by the appellant, as well as the thirteen comparable sales provided by the Assessor.

The Board noted the three comparable sales located closest to the subject property had a price range of \$19,000 to \$35,000.

Based upon the submitted sales data, the Board sustained the Assessor's value for the subject parcel at \$20,945.

Dated this 20th day of January, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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

Property Owner: Jaymie Heffron & Skye Kilbury
Parcel Number(s): 12330-50-00078
Assessment Year: 2014 Petition Number: 275.2015

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

<input type="checkbox"/> Land	\$	<u>54,600</u>
<input type="checkbox"/> Improvements	\$	<u>141,295</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>

<input type="checkbox"/> Land	\$	<u>54,600</u>
<input type="checkbox"/> Improvements	\$	<u>141,295</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).

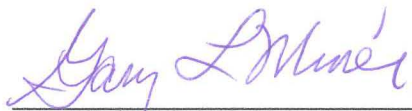
The Appellant, Skye Kilbury, was present. The Assessor was represented by Mary Newhall.

The Appellant submitted four comparable sales and the Assessor provided five comparable sales.

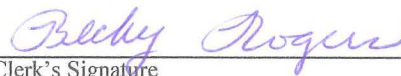
After discussion of the comparable sales provided, the Board determined that the Appellant did not provide clear, cogent, and convincing evidence that would justify overturning the Assessor's valuation.

Therefore, the Board sustains the adjusted land value at \$54,600 and the improvements value at \$141,295 for a total of \$195,895 for the subject parcel.

Dated this 20th day of January, 2015



Gary Miner, Acting Chairperson's Signature



Clerk's Signature

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