

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

Property Owner: McCullough, Pat & Bonnie Shin, Bob & Myung
Parcel Number(s): 22202-42-90010
Assessment Year: 2014 Petition Number: 39.2015

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>732,645</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>665,145</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 in attendance at the hearing. The Assessor was represented by Mary Newhall.

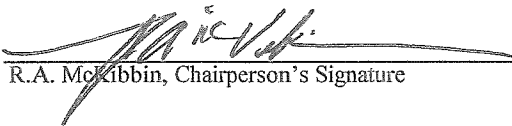
The appellant provided an appraisal report by ACE PS, Inc.

The board reviewed in detail the fee appraisal submitted by the appellant and the analysis of said fee appraisal by the Assessor. In the Assessor's analysis, comparable sales 1,3,4,5 & 6 were considered inferior. Comparable sale 2 was not an arm's length transaction.

The appellant failed to provide clear, cogent, and convincing evidence that the Assessor's value was in error.

Therefore, the board accepted the Assessor's recommended land value of \$665,145 for a total value of \$665,145 for the subject parcel.

Dated this 17th day of February, 2015


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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

Property Owner: McCullough, Pat & Bonnie Shin, Bob & Myung
Parcel Number(s): 22202-42-90030
Assessment Year: 2014 Petition Number: 88.2015

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>855,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>157,900</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>714,960</u> |
| <input type="checkbox"/> Improvements | \$ | <u>157,900</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 Mary Newhall.

The Appellant submitted additional documentation (6 pages) after the seven business days which was accepted by the Board.

The Board reviewed the petition and additional documentation submitted by the petition.

The Assessor has noted that the bulkhead limits the marketability of the land to approximately 195' (not 244').

The board reviewed the appraisal submitted by the appellant which provided no convincing evidence that the Assessor's value was in error, other than the information noted above.

The board discussed this reduced marketability and the board and assessor agree that the value of the land shall be \$714,960 and the improvements shall remain at \$157,900.

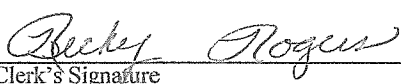
The board set the total value for improvements and land at \$872,860.

The landowner is being informed with this order that the improvements shall be reduced if he/she submits a reduction of value for destroyed property form to the Assessor.

Dated this 17th day of February, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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

Property Owner: Robby Belanger
Parcel Number(s): 22206-54-00031
Assessment Year: 2014 Petition Number: 78.2015

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>29,700</u> |
| <input type="checkbox"/> Improvements | \$ | <u>245,455</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>29,700</u> |
| <input type="checkbox"/> Improvements | \$ | <u>245,455</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 Mary Newhall.

The board reviewed the petition and two refinance appraisal reports by Land & Home Appraisal Group, Inc. dated 3/11/2014 and 1/23/2015 which the appellant submitted. In the fee appraisal, comparable sale 3 & 4 were not arms-length sales. The fee appraisal comparable sales 1 & 2 did not provide sufficient evidence to overrule the assessor's value.

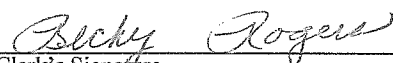
Of the four comparable sales submitted by the appellant, three sales were not arms-length agreement sales and were given significantly less consideration.

Therefore, board set the land value at \$29,700 and the improvement value at 245,455 for a total value of \$275,155 for the subject parcel.

Dated this 17th day of February, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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