

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

Property Owner: Miller, David; McGinnis, Nancy
Parcel Number(s): 22001-12-90010
Assessment Year: 2014 Petition Number: 89.2015

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>232,900</u> |
| <input type="checkbox"/> Improvements | \$ | <u>376,365</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |

| | | |
|--|----|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>232,900</u> |
| <input type="checkbox"/> Improvements | \$ | <u>308,395</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)].

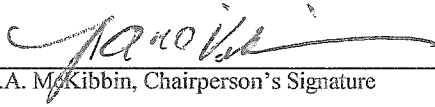
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was represented at the hearing by David Miller. The Assessor was represented by Mary Newhall.

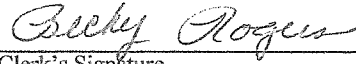
The issues that were part of the appellant's argument included the basis, from his perspective, that this was an arm's-length transaction. A review of the facts clearly demonstrates this was not an arm's-length transaction. The data submitted by the appellant was not specific enough to allow the board to sustain the appellant's request.

The Assessor's comparable sales were clear and convincing and therefore the Board overrules the original assessed values and sets the values as recommended by the Assessor at \$308,395 for improvements and the land at \$232,900 for a total of \$541,295.

Dated this 19th day of February, 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: Randy & Lori Robertson

Parcel Number(s): 32005-31-90131

Assessment Year: 2014 Petition Number: 132.2015

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>44,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>154,580</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>44,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u>136,522</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 data submitted by the appellant and also the data supplied by the Assessor.

The Assessor submitted two comparable sales with two listings to support their recommendation. After reviewing the two sales, the board felt the subject property should reflect a 20% additional value due to the subject property being newer as it relates to the comparable sales only.

The board overrules the Assessor and sets a value of \$44,000 for land and a value of \$136,522 for improvements for a total of \$180,522.

Dated this 19th day of February, 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