

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

Property Owner: Stephen Johnson
Parcel Number(s): 22336-12-00030
Assessment Year: 2014 Petition Number: 174.2015

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>131,725</u>
<input type="checkbox"/> Improvements	\$	<u>51,360</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>131,725</u>
<input type="checkbox"/> Improvements	\$	<u>51,360</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).

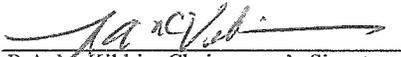
The Appellant was not present at the hearing. The Assessor was represented by Mary Newhall.

The appraisal that the Appellant submitted in the amount of \$550,000 is not applicable due to testimony from the Assessor that the parcel was not included in the appraisal.

There was no evidence presented by the appellant that would support the estimate of true and fair value.

The Board sustains the assessed value for the land at \$131,725 and the value for the improvements at \$51,360 for a total of \$183,085.

Dated this 26th 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.

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

Property Owner: Stephen Johnson
Parcel Number(s): 22336-12-00040
Assessment Year: 2014 Petition Number: 175.2015

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>72,535</u>
<input type="checkbox"/> Improvements	\$	<u>455,105</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>72,535</u>
<input type="checkbox"/> Improvements	\$	<u>455,105</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, Stephen Johnson, was not present at the hearing. The Assessor, was represented by Mary Newhall.

The only evidence provided by the Appellant was a fee appraisal which was five years old, which indicated an opinion of a market value of \$550,000. The Board reviewed the fee appraisal and found discrepancies in the total square footage for all dwellings as compared to the same square footage for all dwellings provided by the Assessor.

The Appellant failed to provide clear, cogent and convincing evidence that the assessed value was in error.

The Assessor provided three comparable sales that supported the value of \$72,535 for land and \$455,105 for improvements for a total of \$527,640.

The Board therefore sustains the Assessor's value of \$527,640.

Dated this 26th 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: Stephen Johnson
Parcel Number(s): 22336-13-00060
Assessment Year: 2014 Petition Number: 176.2015

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>63,700</u>
<input type="checkbox"/> Improvements	\$	<u>5,760</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>

<input type="checkbox"/> Land	\$	<u>63,700</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 present at the hearing. The Assessor was represented by Mary Newhall.

The appellant provided no documentation nor did the appellant indicate the estimate of true and fair market value on the petition.

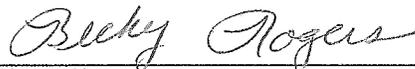
The Assessor submitted an analysis of 12 comparable sales in the area including a regression analysis. The Assessor summarized in the correlation of value the value for the land to be \$63,700 and no value for the improvements as they have been demolished.

Therefore, the Board overrules the assessed value of \$69,460 and sets the value of land at \$63,700 and improvements at \$0 for a total fair market assessment at \$63,700 for the subject parcel.

Dated this 26th day of February, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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