

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

Property Owner: Steve Ford  
Parcel Number(s): 32423-50-02027  
Assessment Year: 2014 Petition Number: 71.2015

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>285,930</u>
<input type="checkbox"/> Improvements	\$	<u>97,410</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>207,255</u>
<input type="checkbox"/> Improvements	\$	<u>97,410</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 Steve Ford. The Assessor was represented by Mary Newhall.

The board reconvened the hearing for Petition 71.2015 for Parcel 32423-50-02027.

The board accepted new information provided by the appellant, but excluded the comparable sales that had not been submitted in a timely manner, seven business days before the scheduled meeting.

The board reviewed previous testimony and noted that the Assessor altered the value of the land due to removing tidelands from ownership and lowering the value of the shoreline impacted by the culvert.

The board overrules the original assessed value set by the Assessor and agrees with the revised recommendation of \$207,255 for the land, \$97,410 for improvements for a total of \$304,665.

Dated this 5<sup>th</sup> day of March, 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: Scott & Tammy Brown, et al / Gary & Sharon Brown  
Parcel Number(s): 22132-52-00017  
Assessment Year: 2014 Petition Number: 133.2015

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>126,100</u>
<input type="checkbox"/> Improvements	\$	<u>196,520</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>89,180</u>
<input type="checkbox"/> Improvements	\$	<u>196,520</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 Appellants, Scott & Tammy Brown, were in attendance. Mary Newhall was in attendance to represent the Assessor.

The board decided to include parcels 22132-52-00017 and 22132-52-00018 together in the discussion. The fee appraisal presented by the appellant also included both parcels, as did the Assessor's response.

After reviewing testimony by the appellant and discussions with the Assessor's representative the board has overruled the Assessor's original assessed value. The board set the land value at \$89,180 and the improvement value at \$196,520, for parcel #17 for a total of \$285,700 as per the revised recommendation by the Assessor. The appellant accepted these values as well.

Dated this 5<sup>th</sup> day of March, 2015

  
R.A. McKibbin, Chairperson's Signature

  
Clerk's Signature

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

Property Owner: Scott & Tammy Brown, et al / Gary & Sharon Brown  
Parcel Number(s): 22132-52-00018  
Assessment Year: 2014 Petition Number: 134.2015

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>116,400</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>82,320</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 Scott & Tammy Brown. The Assessor was represented by Mary Newhall.

The discussion by the appellant and the Assessor regarding parcel 22032-52-00018 (18) was included in the hearing for petition # 133.2015.

Discussion with the appellant and the Assessor determined that the revised value of the parcel (18), as recommended by the Assessor should be \$82,320. The appellant agreed.

Therefore, the board sets the value of the subject parcel at \$82,320.

Dated this 5<sup>th</sup> day of March, 2015

  
\_\_\_\_\_  
R.A. McKibbin, Chairperson's Signature

  
\_\_\_\_\_  
Clerk's Signature

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