

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

Property Owner: CC & Carole Casad
Parcel Number(s): 22210-12-00080
Assessment Year: 2014 Petition Number: 208.2015

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>419,665</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>274,980</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 the owner's nephew Glen Morgan. The Assessor was represented by Mary Newhall.

The board reviewed the fee appraisal and also the market analysis that was submitted by Windermere.

The board recognized that there were some inherent errors relative to the fee appraisal and gave more credit to the assessor's comparable sales.

The board overrules the original assessed value of \$839,330 (for both tax parcels 22210-12-00080 & 22210-12-00081) and accepts the assessor's revised value of \$549,960 total and sets the value for this tax parcel number at 1/2 the total value which is \$274,980.

Dated this 10th 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.

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: Morgan, Shirley

Parcel Number(s): 22210-12-00081

Assessment Year: 2014 Petition Number: 209.2015

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>419,665</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>274,980</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 the owner's son, Glen Morgan. The Assessor was represented by Mary Newhall.

The board reviewed the fee appraisal and also the market analysis that was submitted by Windermere.

The board recognized that there were some inherent errors relative to the fee appraisal and gave more credit to the assessor's comparable sales.

The board overrules the original assessed value of \$839,330 (for both tax parcels 22210-12-00080 & 22210-12-00081) and accepts the assessor's revised value of \$549,960 total and sets the value for this tax parcel number at 1/2 the total value which is \$274,980.

Dated this 10th day of March, 2015



R.A. McKibbin, Chairperson's Signature



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