

# Order of the Mason County

## Board of Equalization

Property Owner: George & Kristone Tibeau Trust

Parcel Number(s): 42201-14-00030

Assessment Year: 2014 Petition Number: 159.2015

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>264,575</u>
<input type="checkbox"/> Improvements	\$	<u>78,405</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>187,000</u>
<input type="checkbox"/> Improvements	\$	<u>100,000</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).

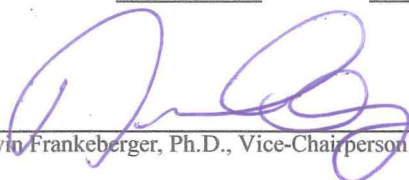
The Appellant George Tibeau was present. The Assessor was represented by Phil Franklin.

The board has identified that the improvement did not address the value of the dock and ramp. Adding this to the value of the mobile home and carport should equal \$100,000.

The board recognizes the values of comparable property used by the assessor. The board also recognized that the value of \$275,000 was the listing price at the end of 2013 and the appellant purchased the property in 2014 for \$267,500.

The board overrules the county assessor and sets the land value at \$187,000 and the improvement value at \$100,000 for a total of \$287,000.

Dated this 17<sup>th</sup> day of March, 2015

  
\_\_\_\_\_  
Kevin Frankeberger, Ph.D., Vice-Chairperson's Signature

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

<b>NOTICE</b>
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.

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

Property Owner: Gary & Jean Fields

Parcel Number(s): 32104-58-00044

Assessment Year: 2014 Petition Number: 253.2015

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>48,685</u>
<input type="checkbox"/> Improvements	\$	<u>224,590</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>48,685</u>
<input type="checkbox"/> Improvements	\$	<u>224,590</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)].

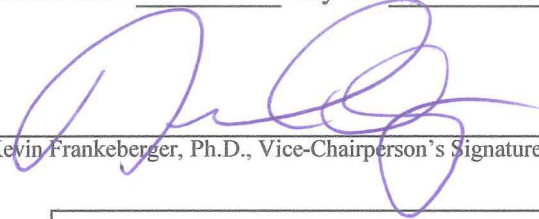
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

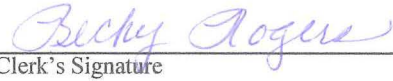
The Appellant was represented by Gary & Jean Fields. The Assessor was represented by Phil Franklin.

The Board reviewed information submitted by the Appellant, which included a fee appraisal and noted their comments during their presentation.

The Board reviewed the comparable sales submitted by the Assessor and after reviewing all data the Board has determined to sustain the land value at \$48,685 and the improvement value at \$224,590 for a total of \$273,275.

Dated this 17<sup>th</sup> day of March, 2015

  
Kevin Frankeberger, Ph.D., Vice-Chairperson's Signature

  
Clerk's Signature

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