

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

Property Owner: Kevin & Jan Ehlers

Parcel Number(s): 32232-50-04006

Assessment Year: 2014 Petition Number: 45.2015

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>285,820</u>
<input type="checkbox"/> Improvements	\$	<u>87,575</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>225,000</u>
<input type="checkbox"/> Improvements	\$	<u>87,575</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)].

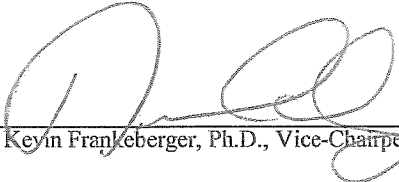
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was represented by Kevin Ehlers. The Assessor was represented by Mary Newhall.

The Board reviewed both the Appellant's and the Assessor's comparable sales. Having reviewed the data the Board gave greater value to the comparable sales submitted by the Appellant. The Board determined that the Appellant's comparable sales required fewer adjustments than those provided by the Assessor.

The Board overrules the Assessor and sets the land value at \$225,000 and the improvement value at \$87,575 for a total of \$312,575.

Dated this 19th day of March, 2015


Keyin Frankeberger, Ph.D., Vice-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.

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

Property Owner: Norman Walton
Parcel Number(s): 32423-50-02015
Assessment Year: 2014 Petition Number: 356.2015

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>264,120</u>
<input type="checkbox"/> Improvements	\$	<u>76,530</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>196,895</u>
<input type="checkbox"/> Improvements	\$	<u>66,135</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)].

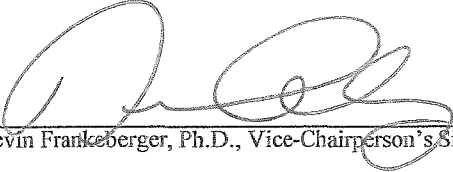
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).


The Appellant was represented by Norman Walton. The Assessor was represented by Mary Newhall and Phil Franklin.

The Appellant presented his concerns regarding legal descriptions, issues with where the shoreline was and other issues of the impacts of the Hamma Hamma River. The Assessor submitted comparable sales with pictures. The Assessor recommended lowering the values due to on-site inspection and addressing some of the issues presented by the Appellant.

The Board overrules the original assessed value and sets the value of \$196,895 for land and \$66,135 for improvements for a total of \$263,030. This also is the revised value recommended by the County Assessor.

Dated this 19th day of March, 2015


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


Clerk's Signature

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