

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

Property Owner: Upton, Noreen E
Parcel Number(s): 22209-34-00200
Assessment Year: 2011 Petition Number: 23.2015

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>67,500</u>
<input type="checkbox"/> Improvements	\$	<u>130,480</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>41,000</u>
<input type="checkbox"/> Improvements	\$	<u>51,500</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 Noreen Upton. The Assessor was represented by Phil Franklin.

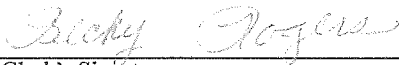
The Board reviewed the data submitted by the appellant and also reviewed the Assessor's new recommendations. There was a stipulated agreement of \$41,000 for land and \$51,500 for improvements for a total of \$92,500.

The Board overrules the original values of \$67,500 land and \$130,480 improvements totaling \$197,980, as originally valued by the Assessor and sets the values as per the stipulated agreement noted above.

Dated this 26th day of March, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

NOTICE
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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Upton, Noreen E
Parcel Number(s): 22209-34-00200
Assessment Year: 2012 Petition Number: 22.2015

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>60,750</u>
<input type="checkbox"/> Improvements	\$	<u>137,005</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>41,000</u>
<input type="checkbox"/> Improvements	\$	<u>51,500</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 Noreen Upton. The Assessor was represented by Phil Franklin.


The Board reviewed the data submitted by the appellant and also reviewed the Assessor's new recommendations. There was a stipulated agreement of \$41,000 for land and \$51,500 for improvements for a total of \$92,500.

The Board overrules the original values of \$67,500 land and \$137,005 improvements totaling \$197,755, as originally valued by the Assessor and sets the values as per the stipulated agreement noted above.

Dated this 26th day of March, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Upton, Noreen E
Parcel Number(s): 22209-34-00200
Assessment Year: 2013 Petition Number: 13.2015

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>57,375</u>
<input type="checkbox"/> Improvements	\$	<u>149,850</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>57,375</u>
<input type="checkbox"/> Improvements	\$	<u>88,825</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 Noreen Upton. The Assessor was represented by Phil Franklin.

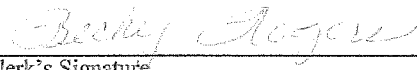
The Board reviewed the data submitted by the appellant and also reviewed the Assessor's new recommendations. There was a stipulated agreement of \$57,375 for land and \$149,850 for improvements for a total of \$207,225.

The Board overrules the original values of \$67,500 land and \$130,480 improvements totaling \$197,980, as originally valued by the Assessor and sets the values as per the stipulated agreement noted above.

Dated this 26th day of March, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Elizabeth Robinson
 Parcel Number(s): 32330-52-66001
 Assessment Year: 2014 Petition Number: 232.2015

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

Land \$ 12,895
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____

BOE True and Fair Value Determination

Land \$ 4,550
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____

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)].

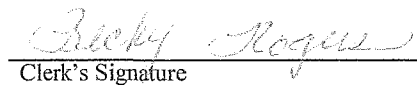
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was not present and presented no evidence to substantiate their request for reduction in the assessed land value. The Assessor was represented by Mary Newhall.

After discussion with Mary Newhall, the Board accepted the revised value of \$4,550 for land as recommended by the Assessor.

Dated this 26th day of March, 2015


 R.A. McKibbin, Chairperson's Signature


 Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Elizabeth Robinson
Parcel Number(s): 32330-52-66012
Assessment Year: 2014 Petition Number: 233.2015

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>15,170</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>4,550</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).

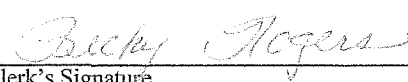
The Appellant was not present and presented no evidence to substantiate their request for reduction in the assessed land value. The Assessor was represented by Mary Newhall.

After discussion with Mary Newhall, the Board accepted the revised value of \$4,550 for land as recommended by the Assessor.

Dated this 26th day of March, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Elizabeth Robinson
Parcel Number(s): 32330-52-71001
Assessment Year: 2014 Petition Number: 234.2015

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>31,430</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>22,185</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).

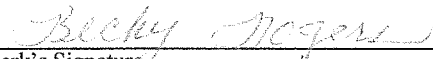
The Appellant was not present and presented no evidence to substantiate their request for reduction in the assessed land value. The Assessor was represented by Mary Newhall.

After discussion with Mary Newhall, the Board accepted the revised value of \$22,185 for land as recommended by the Assessor.

Dated this 26th day of March, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Elizabeth Robinson
Parcel Number(s): 32330-52-72001
Assessment Year: 2014 Petition Number: 235.2015

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>31,695</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>22,375</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).

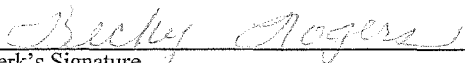
The Appellant was not present and presented no evidence to substantiate their request for reduction in the assessed land value. The Assessor was represented by Mary Newhall.

After discussion with Mary Newhall, the Board accepted the revised value of \$22,375 for land as recommended by the Assessor.

Dated this 26th day of March, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Mason County Board of Equalization

Property Owner: Elizabeth Robinson
 Parcel Number(s): 32320-52-73001
 Assessment Year: 2014 Petition Number: 236.2015

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

Land \$ 34,115
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____

BOE True and Fair Value Determination

Land \$ 24,080
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____

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)].

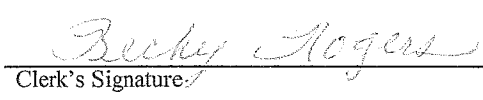
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was not present and presented no evidence to substantiate their request for reduction in the assessed land value. The Assessor was represented by Mary Newhall.

After discussion with Mary Newhall, the Board accepted the revised value of \$24,080 for land as recommended by the Assessor.

Dated this 26th day of March, 2015


 R.A. McKibbin, Chairperson's Signature


 Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Elizabeth Robinson
Parcel Number(s): 32330-52-74001
Assessment Year: 2014 Petition Number: 237.2015

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>36,975</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>22,185</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).

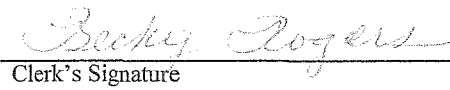
The Appellant was not present and presented no evidence to substantiate their request for reduction in the assessed land value. The Assessor was represented by Mary Newhall.

After discussion with Mary Newhall, the Board accepted the revised value of \$22,185 for land as recommended by the Assessor.

Dated this 26th day of March, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Elizabeth Robinson
 Parcel Number(s): 32330-52-79001
 Assessment Year: 2014 Petition Number: 238.2015

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

Land \$ 29,075
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____

BOE True and Fair Value Determination

Land \$ 17,445
 Improvements \$ _____
 Minerals \$ _____
 Personal Property \$ _____

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)].

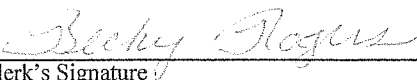
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was not present and presented no evidence to substantiate their request for reduction in the assessed land value. The Assessor was represented by Mary Newhall.

After discussion with Mary Newhall, the Board accepted the revised value of \$17,445 for land as recommended by the Assessor.

Dated this 26th day of March, 2015


 R.A. McKibbin, Chairperson's Signature


 Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Mason County Board of Equalization

Property Owner: Elizabeth Robinson
 Parcel Number(s): 32330-52-80001
 Assessment Year: 2014 Petition Number: 239.2015

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>32,865</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>19,720</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)].

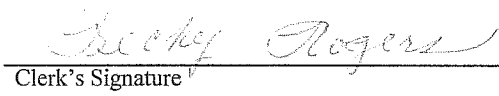
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was not present and presented no evidence to substantiate their request for reduction in the assessed land value. The Assessor was represented by Mary Newhall.

After discussion with Mary Newhall, the Board accepted the revised value of \$19,720 for land as recommended by the Assessor.

Dated this 26th day of March, 2015


 R.A. McKibbin, Chairperson's Signature


 Clerk's Signature

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