Order of the Mason County

Board of Equalization

Property Owner:	Jpton, Noreer	1 E			
Parcel Number(s):	22209-34-00)200			
Assessment Year:	2011		Petition Number: 23.2015	5	
	overrules	the determin	arties in this appeal, the Board ation of the assessor. BOE True and Fair Val		
Land	\$	67,500	Land	\$	41,000
Improvements	\$	130,480	Improvements	\$	51,500
Minerals	\$		☐ Minerals	\$	
Personal Prop	erty \$		Personal Property	\$	We think the control of the control

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 _	26 th	day of	March	, 2015	
R.A. McKibbin, (Chairperson	n's Signature		Bloky Dog Cus - 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

REV 64 0058 (2/16/12)

Property Owner:	Jpton, Noree	1 E			
Parcel Number(s):	22209-34-0	0200			
Assessment Year:	2012		_ Petition Number: _22.201	5	
	overrules	the determina	rties in this appeal, the Board ation of the assessor. BOE True and Fair Va	-	·mination
Land	\$	60,750	Land	\$	41,000
Improvements	\$	137,005	Improvements	\$	51,500
Minerals	\$		☐ Minerals	\$	
Personal Prop	erty \$		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 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 _	26 th	day of	March	, 2015		
Alic R.A. McKibbin,	Chairperson	n's Signature		Bicky Clerk's Signatúre	Rogers	

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (2/16/12)

Property Owner: _U	Jpton, Noreen E					
Parcel Number(s):	22209-34-0020	0				
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 BOE True and Fair Value Determination						
Land	\$	57,375	Land	\$	57,375	
☐ Improvements	\$	149,850	☐ Improvements	\$	88,825	
☐ Minerals	\$		☐ Minerals	\$		
Personal Prop	erty \$		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 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 _	26 th	day of	March	, 2015
,				
Mar	C/16			Beeny Acycus
R.A. McKibbin, (Chairperson's	s Signature		Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (2/16/12)

Property Owner:	Elizabeth Robinson		
Parcel Number(s):	32330-52-66001		
Assessment Year:	2014	Petition Number: 232.20	15
Having considered sustains	the evidence presented by the particle overrules the determination		hereby:
Assessor's True an	nd Fair Value	BOE True and Fair Val	lue Determination
Land Improvement Minerals Personal Pro	\$	LandImprovementsMineralsPersonal Property	\$ 4,550 \$ \$ \$ \$
This decision is bas	sed on our finding that:		
<u> </u>	ed on the property by the Assesso resentation of clear, cogent, and color.	*	-
for the purpose of u	s to acquire sufficient, accurate evaniformity and equalization of tax Washington Administrative Code	cation within the county as de	
* *	not present and presented no evide. The Assessor was represented	-	uest for reduction in the
After discussion wirecommended by the	ith Mary Newhall, the Board acce he Assessor.	epted the revised value of \$4,5	550 for land as
Dated this26 th	day of March	, 2015	
Jano V	lle -	Beeky Moge	est)
R.A. McKibbin, Chairpers	ion's Signature	Clerk's Signature	
	NC	OTICE	
	be appealed to the State Board of	Tax Appeals by filing a notice	~ ~
at PO Box 409	915, Olympia, WA 98504-0915, w	ithin thirty days of the date of	mailing of this order.

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Property Owner: Elizabeth Robinson	
Parcel Number(s): 32330-52-66012	
Assessment Year: 2014 Pe	etition Number: 233.2015
Having considered the evidence presented by the parties sustains overrules the determination	
Assessor's True and Fair Value	BOE True and Fair Value Determination
Land \$ 15,170	Land \$ 4,550
Improvements \$	Improvements \$
Minerals \$	Minerals \$
Personal Property \$	Personal Property \$
This decision is based on our finding that:	
The valuation placed on the property by the Assessor's overcome by the presentation of clear, cogent, and converge [RCW84.40.030(1)].	*
The Board's goal is to acquire sufficient, accurate evider for the purpose of uniformity and equalization of taxatio 84.40.030) and the Washington Administrative Code (W.	n within the county as defined by statute (RCW
The Appellant was not present and presented no evidence assessed land value. The Assessor was represented by M	-
After discussion with Mary Newhall, the Board accepted recommended by the Assessor.	1 the revised value of \$4,550 for land as
Dated this 26 th day of March	, 2015
Jane Ville	Bicky Acquis
R.A. McKibbin, Chairperson's Signature	Cicik 8 Dignature
NOTIO	CE
This order can be appealed to the State Board of Tax	
at PO Box 40915, Olympia, WA 98504-0915, within	

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zabeth Robinson				
2330-52-71001				
)14	Pe	tition Number: 234.201	.5	
		12	hereby:	
<u>Fair Value</u>]	BOE True and Fair Val	ue Determinatio	<u>)II</u>
\$ 		Land Improvements Minerals Personal Property	\$	
on our finding that	•			
ntation of clear, co	gent, and convi	ncing evidence that the v	alue is erroneous	
ormity and equalization	ation of taxatio	n within the county as de		
*		-	uest for reduction	n in the
•	Board accepted	the revised value of \$22	,185 for land as	
day ofN	<u>farch</u>	, 2015		
Signature	_	Becky 100 Clerk's Signature	gers.	
	NOTIC	TE.		
* *	te Board of Tax	Appeals by filing a notice		1
	Sair Value Sair V	evidence presented by the parties overrules the determination Fair Value \$ 31,430 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	evidence presented by the parties in this appeal, the Board overrules the determination of the assessor. Sair Value	evidence presented by the parties in this appeal, the Board hereby: overrules the determination of the assessor. Fair Value BOE True and Fair Value Determination \$ 31,430

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Property Owner:	Elizabeth Robinson		
Parcel Number(s):	32330-52-72001		
Assessment Year:	2014	Petition Number: 235.201	15
Having considered sustains	the evidence presented by the par in overrules the determina	ties in this appeal, the Board tion of the assessor.	hereby:
Assessor's True a	nd Fair Value	BOE True and Fair Val	ue Determination
Land Improvemen Minerals Personal Pro	\$	☐ Land ☐ Improvements ☐ Minerals ☐ Personal Property	\$\$ 22,375 \$\$
This decision is bas	sed on our finding that:		
overcome by the pr [RCW84.40.030(1)] The Board's goal is for the purpose of the p	ed on the property by the Assessor resentation of clear, cogent, and co order. It is to acquire sufficient, accurate evaluation of tax Washington Administrative Code	onvincing evidence that the value of the val	alue is erroneous ation of true and fair value
~ ~	not present and presented no evide. The Assessor was represented by	-	uest for reduction in the
After discussion w recommended by the	ith Mary Newhall, the Board acce he Assessor.	pted the revised value of \$22	,375 for land as
Dated this26 th	day of March	, 2015	
R.A. McKibbin, Chairpers	son's Signature	Clerk's Signature	nger <u>e</u>
		TICE	
This order car	n be appealed to the State Board of	Tax Appeals by filing a notice	of appeal with them

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Distribution: • Assessor • Petitioner • BOE File

at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing of this order.

Property Owner:	Elizabeth Robin	son		
Parcel Number(s):	32320-52-730	01		
Assessment Year:	2014	4.0	Petition Number: 236.20	15
Having considered sustains	the evidence pre		rties in this appeal, the Board ation of the assessor.	hereby:
Assessor's True a	nd Fair Value		BOE True and Fair Va	lue Determination
Land Improvement Minerals Personal Pro	\$	34,115	Land Improvements Minerals Personal Property	\$ 24,080 \$ \$ \$ \$
This decision is bas	sed on our findin	g that:		
overcome by the pr [RCW84.40.030(1)	resentation of cle	ar, cogent, and c	or's Office is presumed to be convincing evidence that the vidence to support a determin	value is erroneous
for the purpose of a	uniformity and ed	qualization of tax	e (WAC 458-12-301).	
The Appellant was assessed land value			dence to substantiate their rec by Mary Newhall.	quest for reduction in the
After discussion was recommended by the	-	l, the Board acc	epted the revised value of \$24	1,080 for land as
Dated this 26 th	day of	March	, 2015	
AC M Vale R.Af McKibbin, Chairpers			Becky A	10 gers
R. Af McKibbin, Chairpers	son's Signature		Clerk's Signature	
		Ne	OTICE	
i			Tax Appeals by filing a notice it in thirty days of the date of	

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Property Owner:	Elizabeth Robin	son			
Parcel Number(s):	32330-52-740	01			
Assessment Year:	2014		Petition Number: 237.20	15	
Having considered sustains	the evidence pre		rties in this appeal, the Board ation of the assessor.	hereby:	
Assessor's True a	nd Fair Value		BOE True and Fair Val	lue Determin	<u>ation</u>
Land Improvemen Minerals Personal Pro	\$	36,975	☐ Land ☐ Improvements ☐ Minerals ☐ Personal Property	\$ \$ \$ \$	22,185
This decision is ba	sed on our findin	g that:			
overcome by the pr [RCW84.40.030(1)] The Board's goal if for the purpose of 84.40.030) and the	resentation of cle)]. s to acquire suffice uniformity and ec Washington Adr not present and p	ar, cogent, and cocient, accurate exqualization of tax ministrative Code	or's Office is presumed to be convincing evidence that the vidence to support a determination within the county as de (WAC 458-12-301). dence to substantiate their requby Mary Newhall.	value is errone ation of true a fined by state	and fair value ate (RCW
After discussion w recommended by t	•	l, the Board acce	epted the revised value of \$22	2,185 for land	as
Dated this 26 th	day of	March	, 2015		
R.A. McKibbin, Chairper	son's Signature		Becky 20- Clerk's Signature	Jell -	
		NO	OTICE		
1	* *	ne State Board of	Tax Appeals by filing a notice ithin thirty days of the date of	* *	Į.

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Property Owner: Elizabeth Robinson			
Parcel Number(s): 32330-52-79001			
Assessment Year: 2014	Petition Number: 238.2015		
Having considered the evidence presented by the partie			
Assessor's True and Fair Value BOE True and Fair Value Determination			
Land \$ 29,075	☐ Land \$ 17,445		
Improvements \$	Improvements \$		
Minerals \$	☐ Minerals 5		
Personal Property \$	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 thisday of March	_, 2015		
Marial	Seeky Rogers Clerk's Signature		
R.A.McKibbin, Chairperson's Signature	Cierk's Signature //		
NOTICE			
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Property Owner:	Elizabeth Robinson			
Parcel Number(s):	32330-52-80001			
Assessment Year:	2014	Petition Number: 239.201	15	
Having considered sustains	the evidence presented by the pa	arties in this appeal, the Board ation of the assessor.	hereby:	
Assessor's True and Fair Value BOE True and Fair Value Determination			ue Determination	
Land Improvement Minerals Personal Pro	\$	Land Improvements Minerals Personal Property	\$ 19,720 \$ \$ \$ \$ \$	
This decision is bas	sed on our finding that:			
overcome by the pr [RCW84.40.030(1)	-	convincing evidence that the v	alue is erroneous	
for the purpose of a 84.40.030) and the The Appellant was	s to acquire sufficient, accurate e- uniformity and equalization of tax Washington Administrative Cod not present and presented no evi e. The Assessor was represented	xation within the county as de le (WAC 458-12-301). dence to substantiate their req	fined by statute (RCW	
After discussion with Mary Newhall, the Board accepted the revised value of \$19,720 for land as recommended by the Assessor.				
Dated this 26 th	day of March	, 2015		
-Jane Vill		Bucky Fl	igers	
R.A McKibbin, Chairpers	son's Signature	Clerk's Signature		
NOTICE				
1	n be appealed to the State Board of 915, Olympia, WA 98504-0915, w			

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