

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

Property Owner: Steinar & Susan Urdahl

Parcel Number(s): 32232-50-07007

Assessment Year: 2014

Petition Number: 331.2015

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>76,050</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>76,050</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).

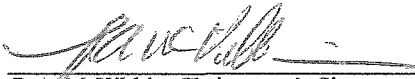
The Appellant, Susan (Kathy) Urdahl, was present at the hearing. The Assessor was represented by Phil Franklin.

The Board listened to the appellant's presentation in which she emphasized the apparent inconsistencies in assessed values of properties located within her neighborhood. The board heard her views concerning the apparent inconsistencies; however, she was reminded that in the opening comments, statement was given that assessment of other properties . . . may not be relevant or sufficient evidence to prove market value.

The Board reviewed the information provided by the appellant as it related to a list of eight property listings in the area.

The Appraiser presented five comparable sales and four listings within the market area. The comparable sales were presented on a regression analysis which indicated the current assessed value of \$76,050 was within the range of the regression analysis.

Dated this 2nd day of April, 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: Barry & Jill Wild
Parcel Number(s): 42201-43-00040
Assessment Year: 2014 Petition Number: 129.2015

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>76,375</u>
<input type="checkbox"/> Improvements	\$	<u>368,710</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>74,125</u>
<input type="checkbox"/> Improvements	\$	<u>320,875</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).

Barry Wild, Appellant, was present at the hearing. The Assessor was represented by Mary Newhall and Phil Franklin.

The Board reviewed the data submitted by the appellant and also data supplied by the Assessor's office. The Appellant provided no convincing evidence that the Assessor's revised value was in error.

The Assessor recommended, after review, a land value of \$74,125 and the improvement value at \$320,875 for a total of \$395,000.

The Board overrules the old value of \$76,375 for land and the improvement value of \$368,710 to the values noted above at \$74,125 for land and \$320,875 for improvements for a total of \$395,000.

Dated this 2nd day of April, 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: Barry & Jill Wild

Parcel Number(s): 42201-43-00050

Assessment Year: 2014 Petition Number: 130.2015

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

<input type="checkbox"/> Land	\$	<u>74,125</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>

<input type="checkbox"/> Land	\$	<u>40,770</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).

Barry Wild, Appellant, was present at the hearing. The Assessor was represented by Mary Newhall and Phil Franklin.

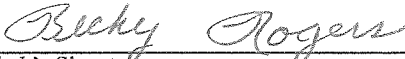
The Board reconvened due to the error of improvements being placed on the wrong parcel. The Assessor lowered the value of the land to a recommended value of \$40,770.

After reviewing all data submitted and after discussion the Board overrules the original value of \$74,125 and sets the land value at \$40,770. This was also agreed on by the appellant. The improvement value stays at zero since there are no improvements.

Dated this 2nd day of April, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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

Property Owner: Lakeman, Frank R & Patricia A

Parcel Number(s): 32309-53-03037

Assessment Year: 2014 Petition Number: 72.2015

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>17,380</u>
<input type="checkbox"/> Improvements	\$	<u>28,690</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>13,035</u>
<input type="checkbox"/> Improvements	\$	<u>28,690</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 Frank & Patricia Lakeman. The Assessor was represented by Mary Newhall.

Access to the existing garage is only accessible through the owner's adjacent lots 35 & 36, as there is inadequate access area on the subject parcel. In addition, the appellant's statement under oath, noted that the drainage swale consumes approximately 13% of the lot.

The Board therefore overrules the Assessor's value and sets a land value at \$13,035. The improvements are sustained at \$28,690 as agreed upon by the appellant for a total of \$41,725.

Dated this 2nd day of April, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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