

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

Property Owner: W. Jeffrey & Shelby Conklin
Parcel Number(s): 32006-50-02048
Assessment Year: 2014 Petition Number: 295.2015

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>117,515</u>
<input type="checkbox"/> Improvements	\$	<u>0</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>88,135</u>
<input type="checkbox"/> Improvements	\$	<u>0</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 at the hearing. The Assessor was represented by Oliver Querin.

The board reviewed the evidence submitted by the Appellant which primarily was a fee appraisal for the entire property, and did not clearly delineate the value of the three individual lots under appeal.

The board reviewed the Assessor's data which included a revised assessment for Lot 48 at \$88,135.

After reviewing all the data, the board has determined to overrule the original value of \$117,515 and set the new value at the Assessor's recommended value of \$88,135.

Dated this 23rd day of April, 2015



R.A. McKibbin, 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.

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

Property Owner: W. Jeffrey & Shelby Conklin
Parcel Number(s): 32006-50-02049
Assessment Year: 2014 Petition Number: 296.2015

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>117,515</u>
<input type="checkbox"/> Improvements	\$	<u>129,505</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>117,515</u>
<input type="checkbox"/> Improvements	\$	<u>129,505</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)].

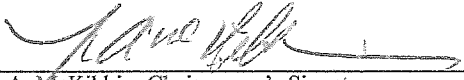
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was not present at the hearing. The Assessor was represented by Oliver Querin.

The board reviewed the evidence submitted by the Appellant which primarily was a fee appraisal for the entire property, and did not clearly delineate the value of the three individual lots under appeal.

After reviewing all the data, the board has determined to sustain the value of land at \$117,515 and the value of improvements at \$129,505 for a total of \$247,020 as recommended by the Assessor.

Dated this 23rd 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: Jeffrey & Shelby Conklin
Parcel Number(s): 32006-50-02050
Assessment Year: 2014 Petition Number: 297.2015

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>117,515</u>
<input type="checkbox"/> Improvements	\$	<u>0</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>88,135</u>
<input type="checkbox"/> Improvements	\$	<u>0</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 represented at the hearing. The Assessor was represented by Oliver Querin.

The board reviewed the evidence submitted by the Appellant which primarily was a fee appraisal for the entire property, and did not clearly delineate the value of the three individual lots under appeal.

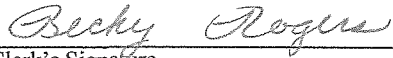
The board reviewed the Assessor's data which included a revised assessment for Lot 50 at \$88,135.

After reviewing all the data, the board has determined to overrule the original value of \$117,515 and set the new value at the Assessor's recommended value of \$88,135.

Dated this 23rd 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: Jerry & Susan Harding

Parcel Number(s): 12231-11-00060

Assessment Year: 2014 Petition Number: 294.2015

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>61,600</u>
<input type="checkbox"/> Improvements	\$	<u>220,735</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>55,440</u>
<input type="checkbox"/> Improvements	\$	<u>198,661</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 Jerry Harding. The Assessor was represented by Phil Franklin.

The Appellant presented his concerns regarding the value of his home. He noted he lived just off State Route 3 and across the street from a commercial factory.

The Assessor's representative noted the values would normally have a 10% - 15% discount to address lowered values due to living on a busy and loud roadway.

The board has decided to overrule the original value of \$282,335 and set a value for land at \$55,440 and \$198,661 for improvements for a total of \$254,101, which reflects a 10% reduction as recommended by the Assessor.

Dated this 23rd day of April, 2015



Gary Miner, Acting Chairperson's Signature



Clerk's Signature

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