

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

Property Owner: Mack C & Cathy J Moxley

Parcel Number(s): 32109-50-00020

Assessment Year: 2014 Petition Number: 287.2015

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>26,840</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>23,120</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)].

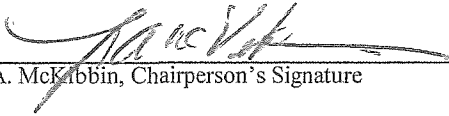
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

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

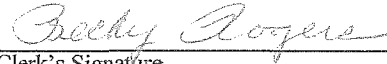
The Appellant provided no clear, cogent and convincing evidence to support their petition that the property value be reduced to \$6,000.

Based upon the evidence provided by Assessor, the Board agreed to overrule the Assessor's original assessment of \$26,840 and set the value of the land at \$23,120, as recommended by the Assessor's adjusted value.

Dated this 30th 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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**Distribution:** • Assessor • Petitioner • BOE File

# Order of the Mason County

## Board of Equalization

Property Owner: Russell Puskarcik & Julie Wolf

Parcel Number(s): 22331-75-00120

Assessment Year: 2014

Petition Number: 290.2015

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>44,100</u>
<input type="checkbox"/> Improvements	\$	<u>177,035</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>44,100</u>
<input type="checkbox"/> Improvements	\$	<u>177,035</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).

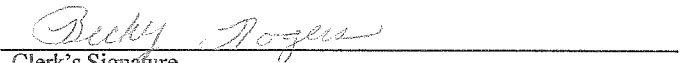
The Appellants, Russell Puskarcik and Julie Wolf, were in attendance. The Assessor was represented by Oliver Querin.

The Appellant submitted a fee appraisal which the Board noted numerous errors. The Appellant failed to provide clear, cogent or convincing evidence that the Assessor's valuation should be overruled.

The Board sustains the Assessor's value of \$44,100 for land and \$177,035 for improvements for a total assessed value of \$221,135 for the subject property.

Dated this 30th 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: Kurt & Sandi Woodward

Parcel Number(s): 22005-50-00033

Assessment Year: 2014

Petition Number: 286.2015

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>236,440</u>
<input type="checkbox"/> Improvements	\$	<u>88,125</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>186,875</u>
<input type="checkbox"/> Improvements	\$	<u>88,125</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 Appellants, Kurt & Sandi Woodward were not present. The Assessor was represented by Oliver Querin.


The Appellant purchased the property in 2013 for \$240,000. This waterfront property includes a mobile home for a residence.


The Board also set the market value for 2013 payable in 2014 at \$275,000 based upon prior hearing before the Board.

After reviewing the Appellants' data and the data submitted by the Assessor, the board decided to overrule the Assessor's recommendation due to inconsistencies in their comparable properties in the ratio of land value to improvement value.

The Board overrules and sets a land value at \$186,875 and a value of \$88,125 for improvements (as recommended by the Assessor) for a total of \$275,000.

Dated this 30th 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: Timothy & Diane Hoosier  
Parcel Number(s): 31902-44-90030  
Assessment Year: 2014 Petition Number: 268.2015

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>72,720</u>
<input type="checkbox"/> Improvements	\$	<u>281,740</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>65,448</u>
<input type="checkbox"/> Improvements	\$	<u>253,566</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)].

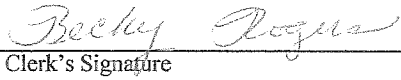
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellants were not present at the hearing. The Assessor was represented by Phil Franklin.

The Appellant has indicated their property is in close proximity to a marijuana farm and have complained that the odor is detrimental to the value of the property. In discussing this issue with the Assessor, the Assessor acknowledged that the marijuana farm does have a detrimental effect on market values and felt that an adjustment due to the detrimental effect could fall within the 10 – 15 % range. The Board has determined to adjust the land value to \$65,448 and the improvement value to \$253,566 for a total of \$319,014 reflecting a 10% reduction in assessed value.

Dated this 30th day of April, 2015

  
R.A. McKibbin, Chairperson's Signature

  
Clerk's Signature

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