

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

Property Owner: Steven John Pollinger & Cathryn L Pierce
Parcel Number(s): 22113-50-00048
Assessment Year: 2014 Petition Number: 353.2015

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>222,680</u>
<input type="checkbox"/> Improvements	\$	<u>390,570</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>222,680</u>
<input type="checkbox"/> Improvements	\$	<u>390,570</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 Assessor has submitted comparative analysis for three properties that sold during the last three years.

The Assessor also submitted comparative analysis utilizing the properties submitted by the Appellant. Both analysis supported the Assessor's market value.

The Board reviewed in detail the comparative analysis submitted by the Assessor.

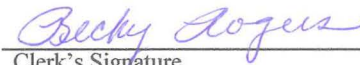
The board also considered the purchase of the subject property which sold on April 2012. The purchase was sold on a Bargain and Sale Deed by the guardian of the estate and is not considered an arm's length agreement as indicated by the Assessor.

Furthermore, the Board sustained the assessed value of the land at \$222,680 and the improvement value at \$390,570 for a total of \$613,250.

Dated this 12th day of May, 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: Steven & Kim Westall

Parcel Number(s): 22032-50-00011

Assessment Year: 2014

Petition Number: 355.2015

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>97,920</u>
<input type="checkbox"/> Improvements	\$	<u>373,290</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>97,920</u>
<input type="checkbox"/> Improvements	\$	<u>373,290</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).

Steven & Kim Westall, Owners, were present at the hearing. The Assessor's office was represented by Oliver Querin.

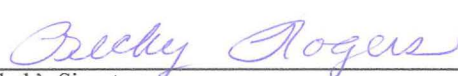
The Assessor provided five comparable sales substantiating the assessed value.

The Appellant provided no information, indicating evidence that the assessed value was in error; however, the Appellant did express concern over their perception of inequities in the assessed value of the five comparable sales provided by the Assessor's office which were substantially below the sale price of the comparable properties.

Dated this 12th day of May, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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

Property Owner: Rick D & Sheila D Miller
Parcel Number(s): 42309-34-90110
Assessment Year: 2014 Petition Number: 360.2015

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>28,680</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>28,680</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 Phil Franklin.

The Appellant indicated in their application they were going to submit additional documentation which was never received.

The Assessor presented three comparable sales substantiating the appraised value of the subject property.

The Board sustains the assessed value of the land at \$28,680.

Dated this 12th day of May, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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