

# Order of the Mason County

## Board of Equalization

Property Owner: Ben Eaton, Life Estate

Parcel Number(s): 12108-41-90062

Assessment Year: 2014

Petition Number: 270.2015

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>71,500</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>71,500</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 Appellants were represented by Juanita D. Cochran (Eaton) & Ben Eaton. The Assessor was represented by Phil Franklin.

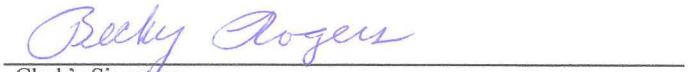
The Appellant appealed the valuation set by the Assessor in the amount of \$71,500. The Appellant estimate of value for the property at \$35,561. There were no improvements on the subject parcel.

The Appellants' data and their concerns, as presented to the Board, did not provide clear, cogent and convincing evidence that the Assessor's appraisal was in error. The Board did question the Assessor and was convinced the Assessor's original valuation was correct.

The Board sustains the assessed value of the subject parcel at \$71,500.

Dated this 14th day of May, 2015

  
Kevin Frankeberger, PhD, Vice-Chairperson's Signature

  
Clerk's Signature

<b>NOTICE</b>
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: Juanita Cochran  
Parcel Number(s): 12108-41-90111  
Assessment Year: 2014 Petition Number: 271.2015

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>206,800</u>
<input type="checkbox"/> Improvements	\$	<u>64,725</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>206,800</u>
<input type="checkbox"/> Improvements	\$	<u>64,725</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).

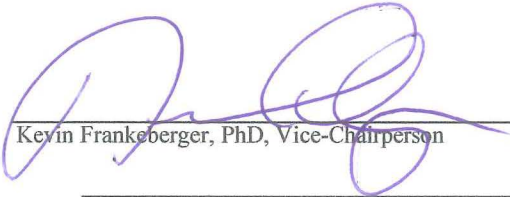
The Appellants were represented by Juanita D. Cochran (Eaton) & Ben Eaton. The Assessor was represented by Phil Franklin.


The Appellants appealed the assessed value of land at \$206,800 and improvements \$64,725 for a total of \$271,525. The Appellants estimated the value for the property at \$64,125 and improvements at \$61,225 for a total of \$125,350.

The Appellants' data and their concerns, as presented to the Board, did not provide clear, cogent and convincing evidence that the Assessor's appraisal was in error. The Board did question the Assessor and was convinced the Assessor's original valuation was correct.

The Board sustains the assessed value of the subject parcel at \$206,800 for the land and \$64,725 for the improvements for a total of \$271,525.

Dated this 14th day of May, 2015

  
Kevin Frankeberger, PhD, Vice-Chairperson

  
Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File

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

Property Owner: Juanita Cochran  
Parcel Number(s): 12108-41-90114  
Assessment Year: 2014 Petition Number: 273.2015

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>103,950</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>55,000</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)].

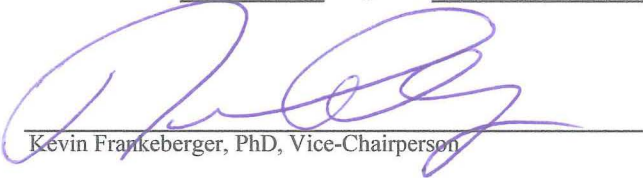
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

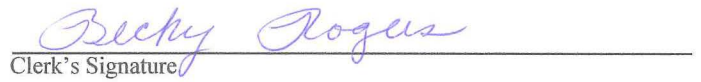
The Appellants were represented by Juanita D. Cochran (Eaton) & Ben Eaton. The Assessor was represented by Phil Franklin.

The Appellant is appealing the original assessment of \$103,950. There was no supporting data supplied by the Appellant that would support a reduction in the original assessment of the subject parcel. However, after further review, the Assessor altered the original assessment of the subject property to \$55,000. The Appellant agreed with this value.

The Board after reviewing all data set the value of the subject parcel at \$55,000.

Dated this 14th day of May, 2015

  
Kevin Frankeberger, PhD, Vice-Chairperson

  
Clerk's Signature

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

Property Owner: Juanita Cochran  
Parcel Number(s): 12108-44-00130  
Assessment Year: 2014 Petition Number: 274.2015

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>71,500</u>
<input type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$ <u>71,500</u>
<input type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____

This decision is based on our finding that:

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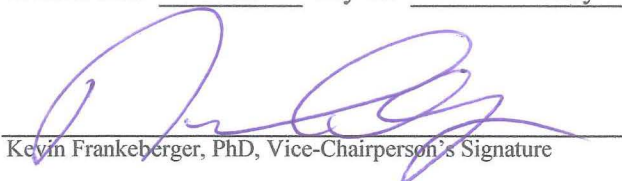
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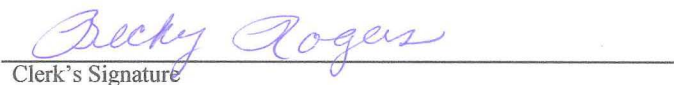
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