

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

Property Owner: Jeffrey Petersen & Gretchen Obrist
 Parcel Number(s): 42304-51-00009
 Assessment Year: 2014 Petition Number: 115.2015

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>43,120</u>
<input type="checkbox"/> Improvements	\$	<u>103,110</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>146,230</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>75,585</u>
<input type="checkbox"/> Improvements	\$	<u>142,865</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>218,450</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).

Gretchen Obrist represented the owners, Jeffrey Petersen & Gretchen Obrist, at the hearing. The Assessor was represented by Oliver Querin.

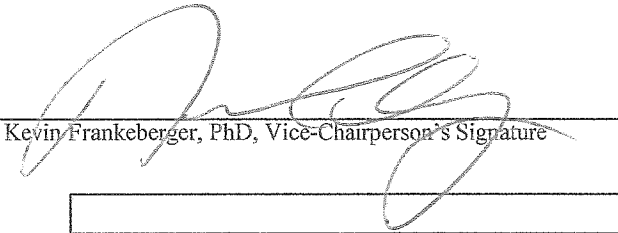
The Board reviewed the appraisal and the rebuttal to the Assessor's Response. This also included many pictures to show the relative quality of the view of the different properties.

The Assessor's response included identifying a 30.5% negative adjustment for land values from last year. This data was also supported by the Appellant's appraisal.

The Board noted discrepancies in the location of the comparable sales as provided in the Appellant's appraisal. All comparable sales were shown graphically on a map as being near Lake Cushman. The Board's major concern was three of the comparable sales were actually outside the Lake Cushman neighborhood and should not have show up on the map.

The Board sets the improvement value at \$142,865 (as recommended by the Assessor) and sets the land value at \$75,585 which reflects the 30.5% negative adjustment from last year's assessment for a total of \$218,450.

Dated this 21st day of May, 2015


Kevin Frankeberger, PhD, Vice-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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Christy Mueller & Sten Tjaden
Parcel Number(s): 12119-50-00140
Assessment Year: 2014 Petition Number: 338.2015

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>55,000</u>
<input type="checkbox"/> Improvements	\$	<u>90,995</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>145,995</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>55,000</u>
<input type="checkbox"/> Improvements	\$	<u>75,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>130,200</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).

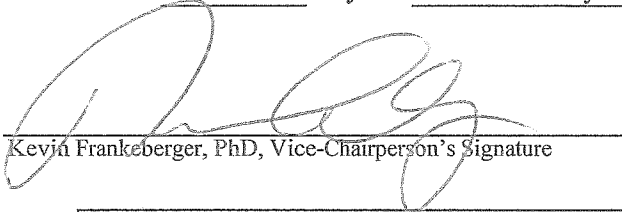
The Appellant was not present at the hearing. The Assessor was represented by Oliver Querin.

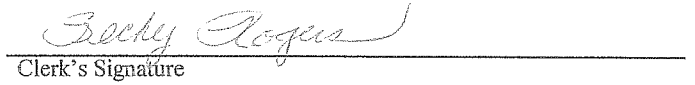
The Board reviewed the data submitted by the Appellant and then listened to the Assessor's representative's presentation.

The Board determined the value placed on the improvements was too high and the Board sets a value of \$100 per square foot that this would be closer to the market value for the improvements.

The Board overrules the Assessor and sets the improvements at \$75,200, and sets the land value (as also recommended by the Assessor) at \$55,000 for a total of \$130,200 for the subject parcel.

Dated this 21st day of May, 2015


Kevin Frankeberger, PhD, Vice-Chairperson's Signature


Clerk's Signature

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