

Order of the Mason County

Board of Equalization

Property Owner: Laffoon Living Trust

Parcel Number(s): 22024-76-90031

Assessment Year: 2014

Petition Number: 73.2015

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>34,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>34,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>32,050</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>32,050</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.

There was no market evidence that the Assessor's valuation was in error. The Appellant noted that he purchased the property for \$22,500 in 2013.

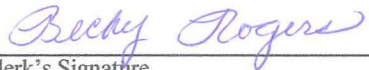
The Assessor presented nine comparable sales (including the subject parcel) within the market area and completed a regression analysis determining that the fair market value of the property should be corrected to \$32,050.

The Board overruled the original market value of \$34,000 and upheld the corrected Assessor's market value of \$32,050 for the subject parcel.

Dated this 25th day of June, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

NOTICE
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Distribution: • Assessor • Petitioner • BOE File

Order of the Mason County

Board of Equalization

Property Owner: Wilbur K Hart, Jr.

Parcel Number(s): 32134-41-90031

Assessment Year: 2014

Petition Number: 365.2015

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>31,500</u>
<input type="checkbox"/> Improvements	\$	<u>147,840</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>179,340</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>31,500</u>
<input type="checkbox"/> Improvements	\$	<u>147,840</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>179,340</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 Wilbur K. Hart, Jr. The Assessor was represented by Phil Franklin.

The Appellant submitted additional material at the hearing that had not been submitted 7 business days prior to the hearing. The land value was not in question. The Board considered the information presented by the appellant regarding the improvements. The new material submitted did not provide the board with clear, cogent and convincing evidence.

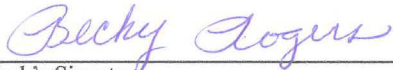
The Assessor presented three comparable sales which supported the assessed value.

The Board agreed to accept the Assessor's market value of \$179,340.

Dated this 25th day of June, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Chiou Dage
Parcel Number(s): 32104-56-00059
Assessment Year: 2014 Petition Number: 243.2015

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>40,820</u>
<input type="checkbox"/> Improvements	\$	<u>233,425</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>274,245</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>20,410</u>
<input type="checkbox"/> Improvements	\$	<u>206,175</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>226,585</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's agent, Pu-Chan Barnes, was not in attendance at the hearing. The Assessor was represented by Phil Franklin.

The Appellant indicated that the value of the property had been diminished by an abandoned tennis court turned into a skateboard park and maintenance was deferred on the home.

The Assessor's response included a recommended reduction in the appraised value to compensate for the tennis court, now skateboard park area and for the deferred maintenance issues. The Assessor recommended a reduction in the value of the land to \$20,410 and improvements to \$206,175 for a total of \$226,585.

After reviewing all factors, the Board accepted the Assessor's recommendation for the subject parcel.

Dated this 25th day of June, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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

Property Owner: Chiou Dage
Parcel Number(s): 32232-75-90122
Assessment Year: 2014 Petition Number: 244.2015

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>88,150</u>
<input type="checkbox"/> Improvements	\$	<u>40,655</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>128,805</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>88,150</u>
<input type="checkbox"/> Improvements	\$	<u>40,655</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>128,805</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's representative, Pu-Chan Barnes, was in attendance at the hearing. The Assessor was represented by Phil Franklin.

The Appellant presented no evidence that the Assessor's value was in error.

The Assessor presented five comparable sales for land indicating a mean of \$84,830. The land has been appraised at \$88,150 as the lot size was substantially larger than the five comparable sales. The Assessor presented a worksheet indicating the cost approach for the improvements justifying the \$40,655 assessed value for improvements for a total assessed value of \$128,805.

The Board approved the total assessed value of \$128,805.

Dated this 25th day of June, 2015


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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