

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

Property Owner: Lundbom, Thomas & Carol  
Parcel Number(s): 32104-52-00144  
Assessment Year: 2014 Petition Number: 421.2015

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>50,000</u>
<input type="checkbox"/> Improvements	\$	<u>215,995</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>265,995</u></b>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>30,000</u>
<input type="checkbox"/> Improvements	\$	<u>215,995</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>245,995</u></b>

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 Carol & Thomas Lundbom. The Assessor was represented by Oliver Querin.


The Appellant presented evidence of a comparable lot sale, somewhat larger than the subject parcel, that sold in February 2014 for \$32,500. This was considered an arms-length sale by the board and reasonable evidence as to the land value. The Appellant provided an additional lot sale which sold for \$27,500 in October 2012 and was assessed at \$67,480.

The Assessor presented an analysis which supported evidence of the improvement value of \$215,995.

The Board gave more consideration to the Appellant's comparable sales noted above and set the land value at \$30,000 and sustained the Assessor's value of \$215,995 for the improvements for a total of \$245,995 for the subject parcel.

Dated this 15<sup>th</sup> day of July, 2015

  
R.A. McKibbin, 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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