

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

Property Owner: Ison, Shane
Parcel Number(s): 32224-31-00010
Assessment Year: 2015 Petition Number: 392.2015

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>26,030</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>26,030</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>26,030</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>26,030</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 noted on the petition there was an appraisal on the subject parcel dated 8/8/2014 in the amount of \$10,000. The appraisal document was not provided. The owner listed a comparable sale in 2013 which was a short sale and the Board did not take this into consideration.


The price per front foot of subject property was \$106.24 which was substantially below the mean of all comparable sales.

The Board upholds the Assessor's value of \$26,030 for the subject parcel.

Dated this 29th day of September, 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.

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: Monti L Darnall
Parcel Number(s): 32232-50-12015
Assessment Year: 2015 Petition Number: 306.2015

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>62,870</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>62,870</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>62,870</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>62,870</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).

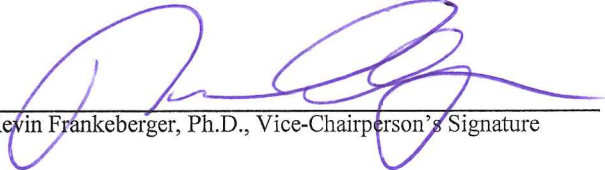
The Board held a hearing on 9/3/2015 where the Appellant and Assessor were both present. The hearing was continued to 9/29/2015 pending additional information from the appellant.


On 9/29/2015, the Assessor was represented by Phil Franklin and the Appellant was not present. No additional information was forthcoming from the Appellant.

Four comparable sales were submitted by the Appellant, at the initial hearing; however, the evidence was not clear, cogent and convincing for the Board to override the Assessor's value.

The Board sustains the Assessor's value of \$62,870.

Dated this 29 day of Sept., 2015


Kevin Frankeberger, Ph.D., Vice-Chairperson's Signature


Clerk's Signature

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