

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

Property Owner: Zborowski, Jay & Carol

Parcel Number(s): 22212-50-02048

Assessment Year: 2015

Petition Number: 516.2015

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>55,800</u>
<input type="checkbox"/> Improvements	\$	<u>212,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>268,100</u></b>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>50,000</u>
<input type="checkbox"/> Improvements	\$	<u>195,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>245,000</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 Jay Zborowski. The Assessor was represented by Andrea Jackson.


The Appellant purchased the property in August 2014 for \$245,000. The Appellant indicated this was an arm's length agreement and the Assessor agreed to this statement. The property had been listed for seven months prior to the sale.

The Assessor's comparative analysis of five comparable sales indicated an adjusted value, ranging from \$231,110 to \$289,985. The Board gave significant weight to comparable sale #1 which is adjacent to the subject property and had an adjusted fair market value of \$231,110.

Therefore, by the evidence presented by the Appellant, an arm's length purchase and weighing in the value of comparable sale #1, the Board set the value at \$245,000. The land value at \$50,000 and the improvement value at \$195,000.

Dated this 5<sup>th</sup> day of November, 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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**Distribution: • Assessor • Petitioner • BOE File**

# Order of the Mason County Board of Equalization

Property Owner: Boock, Steven M  
 Parcel Number(s): 42318-50-00001  
 Assessment Year: 2015 Petition Number: 4.2016

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**

Land \$ \_\_\_\_\_  
 Improvements \$ \_\_\_\_\_  
 Minerals \$ \_\_\_\_\_  
 Personal Property \$ \_\_\_\_\_  
 TOTAL \$ \_\_\_\_\_

**BOE True and Fair Value Determination**

Land \$ \_\_\_\_\_  
 Improvements \$ \_\_\_\_\_  
 Minerals \$ \_\_\_\_\_  
 Personal Property \$ \_\_\_\_\_  
 TOTAL \$ \_\_\_\_\_

This decision is based on our finding that:

The Appellant was represented by Steven Boock. The Assessor was represented by Oliver Querin & Melody Peterson.

The appellant presented no evidence that the Assessor's interpretation of RCW 84.38 was in error.

The Board sustained the Assessor's decision to deny the Sr. Citizen Deferral.

Dated this 5<sup>th</sup> day of November, 2015

  
 R.A. McKibbin, Chairperson's Signature

  
 Clerk's Signature

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