

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

Property Owner: Miller, David & Debra  
Parcel Number(s): 22304-75-00120  
Assessment Year: 2015 Petition Number: 27.2016

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**

<input type="checkbox"/> Land	\$	<u>56,110</u>
<input type="checkbox"/> Improvements	\$	<u>381,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>437,410</u></b>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>56,110</u>
<input type="checkbox"/> Improvements	\$	<u>381,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>437,410</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).

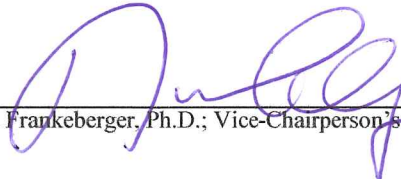
The Appellant was represented by David & Debra Miller. The Assessor was represented by Bruce Martin and Oliver Querin.

The Board listened to testimony provided by both the Appellant and the Assessor.

The only evidence the Appellant presented was a fee appraisal which did not support a change of value. Further, the fee appraisal included comparable sales that sold beyond January 1, 2015.

Therefore, the Board sustains the assessed value of \$56,110 for the land and \$381,300 for a total of \$437,410.

Dated this 21 day of January, 2016



Kevin Frankeberger, Ph.D.; 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: Tyner, Elizabeth  
Parcel Number(s): 32023-14-00090  
Assessment Year: 2015 Petition Number: 29.2016

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**

<input type="checkbox"/> Land	\$	<u>276,410</u>
<input type="checkbox"/> Improvements	\$	<u>194,340</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
TOTAL	\$	<u>470,750</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>276,410</u>
<input type="checkbox"/> Improvements	\$	<u>192,565</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
TOTAL	\$	<u>468,975</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)].

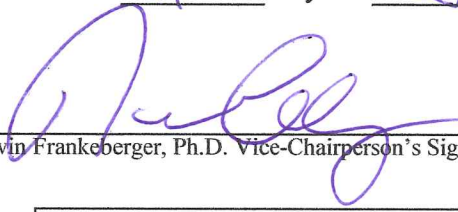
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).


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

The Board reviewed the net and gross adjustments of the comparable sales included within the fee appraisal and did not believe they provided enough evidence to support the requested change in value.

The Board overrules the assessed value of \$470,750 and sustains the adjusted assessed value of \$468,975; sustaining the land value of \$276,410 and adjusting the improvements value to \$192,565.

Dated this 21 day of Jan, 2016

  
\_\_\_\_\_  
Kevin Frankeberger, Ph.D. Vice-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.

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**