

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

Property Owner: Vig, Gary
Parcel Number(s): 32023-34-00080
Assessment Year: 2015 Petition Number: 28.2016

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

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>341,880</u>
<input type="checkbox"/> Improvements	\$	<u>547,910</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>889,790</u>

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<input type="checkbox"/> Improvements	\$	<u>547,910</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>889,790</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).

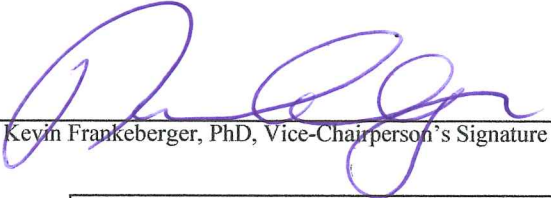
The Appellant was represented by Gary & Sherrie Vig. The Assessor was represented by Andrea Jackson. Also in attendance from the Assessor's office were Rachel Watson, Amber Cervantes and Melody Peterson.

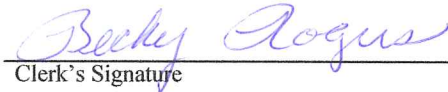
The Appellant indicated that 40% of the subject's structures were built around the 1900's and are in place to date and 60% is new construction built since 2001. The Appellant requested more consideration be given to the older structures as opposed to the newer remodel, but provided no evidence to support this.

The Assessor has based the value on the subject parcel giving greater weight to the remodel.

However, with no clear, cogent and convincing evidence presented by the Appellant, the Board sustains the assessed value of the subject parcel of \$341,880 for land and \$547,910 for improvements for a total of \$889,790.

Dated this 26th day of January, 2016


Kevin Frankeberger, PhD, 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.

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

Property Owner: Mercurio, Carole
Parcel Number(s): 22018-53-00090
Assessment Year: 2015 Petition Number: 33.2016

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>13,250</u>
<input type="checkbox"/> Improvements	\$	<u>2,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>13,250</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>8,050</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>8,050</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 Assessor was represented by Tom Connell. The Appellant was not in attendance at the hearing.

The Board gave little weight to the comparable sales the Appellant sent as they were all after January 1, 2015. The Board considered the six comparable sales presented by the Assessor and decided not to consider comparable sale #6 as it was an outlier. The mean of the remaining five comparable sales was \$10,050. From that value the Board subtracted the \$2,000 improvement thus giving a total value of \$8,050.

The improvement value of \$2,000 was zeroed out due to the verbal testimony of the Assessor's representative that the improvement values would be eliminated from these undeveloped lots at Timberlakes in the near future.

The Board therefore set the value for the subject parcel at \$8,050 for the land and zero for the improvements for a total of \$8,050.

Dated this 26th day of January, 2016



Kevin Frankeberger, PhD, Vice-Chairperson's Signature



Clerk's Signature

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Order of the Mason County Board of Equalization

Property Owner: Hoodsport Aquarium, LLC
 Parcel Number(s): 42213-22-70585
 Assessment Year: 2015 Petition Number: 25.2016

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

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>194,045</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>194,045</u>

<input type="checkbox"/> Land	\$	<u>194,045</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>194,045</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).

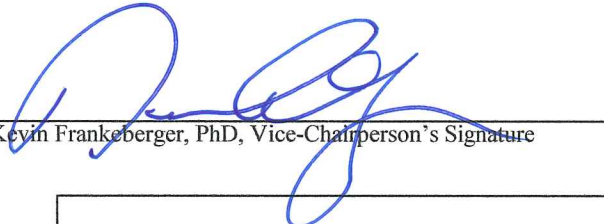
The Assessor was represented by Bruce Martin. Rachel Watson was also in attendance from the Assessor's office. The Appellant was not in attendance at the hearing.

The only comparable sales available for the subject parcel were the extrapolated land values that the Assessor presented calculated at dollars per front foot.


The Assessed front foot value was below both the median and mean at \$3,881 per front foot.

Therefore, the Board sustains the assessed value of \$194,045 for the land value and zero for improvements for a total of \$194,045.

Dated this 26th day of January, 2016



Kevin Frankeberger, PhD, Vice-Chairperson's Signature



Clerk's Signature

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