

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

Property Owner: Duck, Mitchell

Parcel Number(s): 22311-75-00020

Assessment Year: 2015

Petition Number: 31.2016

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>60,335</u>
<input type="checkbox"/> Improvements	\$	<u>215,810</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>276,145</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>60,335</u>
<input type="checkbox"/> Improvements	\$	<u>215,810</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>276,145</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 Andrea Jackson.


The Appellant purchased the subject property for \$279,900 in April of 2015. A fee appraisal indicated the value at \$285,000 as of March 2015.

The Appellant presented no clear, cogent and convincing evidence that the Assessor's value was in error. Therefore, the Board sustains the assessed value of the land at \$60,335 and the improvements at \$215,810 for a total of \$276,145 for the subject parcel.

Dated this 28th day of January, 2016



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.

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Peabody-Schaff, Johanna
Parcel Number(s): 22336-50-00063
Assessment Year: 2015 Petition Number: 55.2016

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>122,120</u>
<input type="checkbox"/> Improvements	\$	<u>369,670</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>491,790</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>122,120</u>
<input type="checkbox"/> Improvements	\$	<u>296,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>418,620</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).

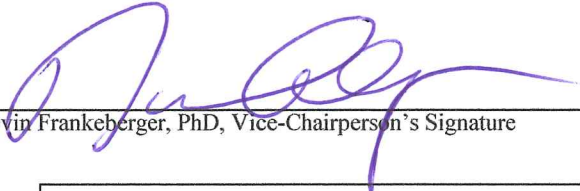
The Appellant was represented by Johanna Peabody-Schaff. The Assessor was represented by Tom Gibbons and Oliver Querin.


The Appellant presented four comparable sales of which only one was waterfront. All dates of the comparable sales were in 2015. The Assessor presented three comparable sales one of which was in 2013, one in 2014 and one in 2015 and all were waterfront parcels.

The Board gave more weight to the Assessor's comparable sales.

Therefore, the Board sustains the adjusted value of \$296,500 for improvements and maintains the land value of \$122,120 for an adjusted total of \$418,620.

Dated this 28th 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: Core, Mark & Tracie
Parcel Number(s): 32021-51-00008
Assessment Year: 2015 Petition Number: 34.2016

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>281,200</u>
<input type="checkbox"/> Improvements	\$	<u>65,505</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>346,705</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>209,495</u>
<input type="checkbox"/> Improvements	\$	<u>65,505</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>275,000</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).

Mark & Tracie Core were present at the hearing to support their appeal. The Assessor was represented by Bruce Martin.


The Assessor lowered the assessed value which changed the level of evidence required from clear, cogent and convincing evidence to a preponderance of evidence to overrule the Assessor's value.

The Appellant paid \$275,000 in July 2015. All evidence submitted indicated this was an arm's length agreement. Therefore, the Board considered the purchase price to be a preponderance of evidence to establish fair market value. The Appellant and the Assessor were in agreement with the improvements at \$65,505, therefore the Board concentrated on the value of the land.

The Board overruled the assessed value and set the land value at \$209,495 and the improvement value at \$65,505 for a total of \$275,000 for the subject parcel.

Dated this 28th day of January, 2016


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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

Property Owner: Cesaretti, Kirk & Lance
Parcel Number(s): 32224-51-01023
Assessment Year: 2015 Petition Number: 38.2016

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>178,855</u>
<input type="checkbox"/> Improvements	\$	<u>13,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>192,355</u>

<input type="checkbox"/> Land	\$	<u>150,000</u>
<input type="checkbox"/> Improvements	\$	<u>13,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>163,500</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 Kirk Cesaretti. The Assessor was represented by Bruce Martin.

The Board considered the Assessor's Exhibit 1 indicating per front footage factor for comparable sales 5,6,7,8 which averaged \$3,131. The board then reduced that factor to \$3,000 per front foot to reflect the negative impact of a culvert dissecting the parcel.

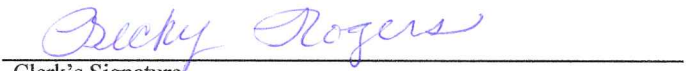
The Appellant raised questions as to the buildability of the parcel; however, no evidence was submitted by the Appellant to indicate the lot was not buildable.

The Assessor and Appellant agreed on the improvement value of \$13,500.

The Board overruled the original assessed value and set the land value at \$150,000 and the improvement value at \$13,500 for a total of \$163,500 for the subject parcel.

Dated this 28th day of January, 2016


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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