

Order of the Mason County Board of Equalization

Property Owner: Johnson, Eric M
 Parcel Number(s): 12332-52-00006
 Assessment Year: 2015 Petition Number: 26.2016

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>119,355</u> |
| <input type="checkbox"/> Improvements | \$ | <u>340,120</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>459,475</u> |

BOE True and Fair Value Determination

| | | |
|--|-----------|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>71,615</u> |
| <input type="checkbox"/> Improvements | \$ | <u>340,120</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>411,735</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 a preponderance of 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's father and authorized agent, Mark Johnson, was present at the hearing. The Assessor was represented by Bruce Martin.

The Board considered all the information provided by the Appellant. Most of the information provided by the Appellant were MLS listings. It was determined that there was not a preponderance of the evidence to overrule the Assessor's adjusted value.

The Board noted that the original sale of the subject parcel was a foreclosure.

The Board sustained the adjusted total value of \$411,735 of which \$71,615 is the land value and the improvement value is set as \$340,120.

Dated this 2nd day of February, 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.

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: Carlson, Greg
Parcel Number(s): 22015-75-90081
Assessment Year: 2015 Petition Number: 81.2016

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>228,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>228,000</u> |

BOE True and Fair Value Determination

| | | |
|--|-----------|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>228,000</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>228,000</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).

The Appellant, Greg Carlson, was absent at the hearing. The Assessor was represented by Phil Franklin.

In his documentation, the Appellant submitted four parcels as representing comparable sales. The only documentation submitted was sales amounts as per the Mason County TaxsiFTER.

The Assessor provided three comparable sales to substantiate the assessed value along with a trend line analysis to substantiate the assessed value of \$228,000.

The Board found no clear, cogent and convincing evidence that the Assessor's value of \$228,000 of the subject parcel was in error. Therefore, the board sustained the assessed value.

Dated this 2nd day of February, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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|---|
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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Holstrom, Arnold
Parcel Number(s): 32335-50-00077
Assessment Year: 2015 Petition Number: 123.2016

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>105,630</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>105,630</u> |

BOE True and Fair Value Determination

| | | |
|--|-----------|-----------------------------|
| <input type="checkbox"/> Land | \$ | <u>105,630</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>105,630</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, Arnold Holstrom, was not present. The Assessor was represented by Tom Connell.


The Appellant presented no evidence to overrule the Assessor's value.

The Assessor had eight comparable sales to support the assessed value of \$105,630.

The Board upheld the Assessor's value of \$105,630 for the subject parcel.

Dated this 2 day of February, 2016


Deborah Reis, Authorized Designee's Signature


Clerk's Signature

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