

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

Property Owner: Eaton, Ben  
Parcel Number(s): 12108-41-90062  
Assessment Year: 2015 Petition Number: 39.2016

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>70,280</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>70,280</u></b>

<input type="checkbox"/> Land	\$	<u>70,280</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>70,280</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 J. Diane (Cochran) Eaton. Ben Eaton was also present. The Assessor was represented by Phil Franklin.

The Appellant submitted evidence to support their estimated value of \$55,000 for the subject property. This supporting information was provided by a realtor which included one listing and three sales which were not on Stretch Island. The Board did not consider the information provided by the realtor as clear, cogent and convincing evidence that the Assessor was in error.

The Assessor provided four comparable sales all of which were located on Stretch Island to substantiate the assessed value of \$70,280.

The Board sustained the assessed value of \$70,280 for the subject parcel.

Dated this 4<sup>th</sup> day of February, 2016



R.A. McKelbin, 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: Eaton, Juanita D. (Cochran)

Parcel Number(s): 12108-41-90111

Assessment Year: 2015 Petition Number: 40.2016

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>9,670</u>
<input type="checkbox"/> Improvements	\$	<u>64,750</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>74,420</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>66,000</u>
<input type="checkbox"/> Improvements	\$	<u>64,750</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>130,750</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).

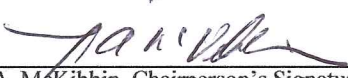
The Appellant was represented by J. Diane (Cochran) Eaton. Ben Eaton was also present. The Assessor was represented by Phil Franklin.

The Appellant provided no documents as supporting evidence for the estimated land value of \$65,000.

Based on the four comparable sales on Stretch Island, noted on the Trend Line Analysis, the Assessor adjusted the subject assessed value of the land component to \$66,000.

The Board accepted the Assessor's valuation of \$66,000 for the land and \$64,750 for the improvements as agreed upon by the Appellant. The total adjusted value of the subject parcel is \$130,750.

Dated this 4<sup>th</sup> day of February, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File

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

Property Owner: Eaton, Juanita D. (Cochran)  
Parcel Number(s): 12108-41-90114  
Assessment Year: 2015 Petition Number: 42.2016

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>67,650</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>67,650</u></b>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>61,800</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>61,800</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 J. Diane (Cochran) Eaton. Ben Eaton was also present. The Assessor was represented by Phil Franklin.

The Board reviewed the materials submitted by the Appellant and the Assessor. The Assessor revised their estimate of fair market value of \$67,650 to \$61,800.

The Appellant agreed on the revised amount.

The Board upheld the revised value of \$61,800 for the land on the subject parcel.

Dated this 4<sup>th</sup> day of February, 2016

  
\_\_\_\_\_

R.A. McKibbin, Chairperson's Signature

  
\_\_\_\_\_

Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File

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

Property Owner: Eaton, Juanita D. (Cochran)

Parcel Number(s): 12108-44-00130

Assessment Year: 2015 Petition Number: 43.2016

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>77,170</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>77,170</u></b>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>70,280</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>70,280</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 J. Diane (Cochran) Eaton. Ben Eaton was also present. The Assessor was represented by Phil Franklin.

The Appellant submitted evidence to support their estimated value of \$55,000 for the subject property. This supporting information was provided by a realtor which included one listing and three sales which were not on Stretch Island. The Board did not consider the information provided by the realtor as clear, cogent and convincing evidence that the Assessor was in error.

The Assessor provided four comparable sales all of which were located on Stretch Island to substantiate the adjusted assessed value of \$70,280.

The Board overruled the original assessed value of \$77,170 and accepted the adjusted assessed value of \$70,280 for the subject parcel.

Dated this 4<sup>th</sup> day of February, 2016

  
\_\_\_\_\_  
R.A. McKibbin, Chairperson's Signature

  
\_\_\_\_\_  
Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File



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

Property Owner: Harper, Charles & Ulrike

Parcel Number(s): 32427-14-01918

Assessment Year: 2015 Petition Number: 51.2016

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	\$	_____
<input type="checkbox"/> Improvements	\$	<u>98,355</u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
<b>TOTAL</b>	<b>\$</b>	<b><u>98,355</u></b>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	<u>93,355</u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
<b>TOTAL</b>	<b>\$</b>	<b><u>93,355</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).

Charles Harper, Appellant, was in attendance at the hearing. The Assessor was represented by Phil Franklin and Oliver Querin.

Improvements are on a leasehold provided by Hama Hama Company (HHC) and can only be sold to a direct descendant of the family or to HHC, which by the agreement of the lease indicates that HHC is required to buy the improvements, at fair market value.

The Appellant provided no market evidence that the Assessor was incorrect.

Therefore, the Board concluded that the improvements on the subject parcel can be sold at fair market value as delineated by the lease. As a result of the lease agreement, there is a willing buyer available.

In reviewing the information provided by the Assessor, the board determined there was an error in the valuation of the water system being included in the assessed value of the system and it is owned by HHC.

The Appellant requested that the Board continue the decision of a previous board that the value be frozen at \$76,000. This Board determined that they had no authority to continue the (frozen) value of the previous board (2009).

The Board overrules the original assessed value and determined the value of the improvements to be \$93,355 (\$98,355-\$5,000 water system).

Dated this 4<sup>th</sup> day of February, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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