

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

Property Owner: Kabel, Dennis B.

Parcel Number(s): 22315-75-00010

Assessment Year: 2015 Petition Number: 49.2016

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>60,655</u>
<input type="checkbox"/> Improvements	\$	<u>405,620</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>466,275</u></b>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>60,655</u>
<input type="checkbox"/> Improvements	\$	<u>391,015</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>451,670</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 a preponderance of the 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, Dennis B. Kabel, was in attendance at the hearing. The Assessor was represented by Andrea Jackson.

The Appellant submitted eight comparable sales, four of which were summarized by the Assessor on Exhibit 5, Page 1. Of the four comparable sales that were not summarized, two were land only and one was not an arm's length agreement and one was a sale in 2012.

The four comparable sales submitted by the Appellant and analyzed by the Assessor did not indicate that the Assessor's value was in error.

The Assessor submitted four comparable sales with detailed analysis supporting the adjusted assessed value. One of the four comparable sales was a log home with an adjusted indicated value significantly greater than the assessed value of the subject property, further substantiating the Assessor's indicated value. It should be noted that the subject parcel includes a log home.


The other three comparable sales submitted ranged from \$393,570 to \$456,965 substantiating that the indicated value is within the range.

The Appellant did not submit a preponderance of the evidence to overrule the Assessor's value.

The Board upheld the adjusted assessed value of the improvements at \$391,015 and the land value of \$60,655 for a total of \$451,670 for the subject parcel.

Dated this 9<sup>th</sup> day of February, 2016

  
R.A. McKibbin, 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.

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