

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

Property Owner: Mattoon, Ronald R & Janine R

Parcel Number(s): 22331-50-00025

Assessment Year: 2015

Petition Number: 167.2016

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>51,835</u>
<input type="checkbox"/> Improvements	\$	<u>10,665</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>62,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>51,835</u>
<input type="checkbox"/> Improvements	\$	<u>10,665</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>62,500</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 Appellants, Mr. & Mrs. Mattoon, were not in attendance. The Assessor was represented by Phil Franklin.

The Appellant indicated, in his opinion, that the land value was high; however, there was no clear, cogent and convincing evidence to support this opinion. Furthermore, the Appellant provided a spreadsheet which had been produced by the County Assessor which indicated approximately 20 sales from 2010 through 2015. The sales included sales in Collins Lake and Maggie Lake. The spreadsheet did not support the Appellant's estimated value of \$34,000 for the land.

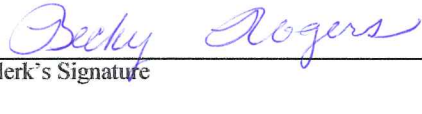
The Appraiser provided four comparable sales all on Collins Lake and similar in waterfront location to the subject parcel. The four sales, as identified on Exhibit 1, page 3 indicate the median value per waterfront foot at \$954, as compared to the Assessor's waterfront value of the subject parcel of \$864.

Therefore, the Board sustains the assessed value of \$51,835 for the land and \$10,665 for the improvements for a total of \$62,500 for the subject parcel.

Dated this 11th 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.

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

Property Owner: Mattoon, Ronald R & Janine R
Parcel Number(s): 22331-50-00026
Assessment Year: 2015 Petition Number: 168.2016

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>51,835</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>51,835</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>51,835</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>51,835</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 Appellants, Mr. & Mrs. Mattoon, were not in attendance. The Assessor was represented by Phil Franklin.

The Appellant indicated, in his opinion, that the land value was high; however, there was no clear, cogent and convincing evidence to support this opinion. Furthermore, the Appellant provided a spreadsheet which had been produced by the County Assessor which indicated approximately 20 sales from 2010 through 2015. The sales included sales in Collins Lake and Maggie Lake. The spreadsheet did not support the Appellant's estimated value of \$34,000 for the land.

The Appraiser provided four comparable sales all on Collins Lake and similar in waterfront location to the subject parcel. The four sales, as identified on Exhibit 1, page 3 indicate the median value per waterfront foot at \$954, as compared to the Assessor's waterfront value of the subject parcel of \$864.

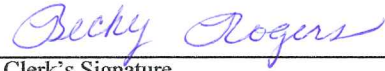
Therefore, the Board sustains the assessed value of \$51,835 for the land.

Petition No. 168.2016

Parcel No. 22331-50-00026

Dated this 11th day of February, 2016


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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Order of the Mason County

Board of Equalization

Property Owner: Mattoon, Ronald R & Janine R

Parcel Number(s): 22331-50-00027

Assessment Year: 2015

Petition Number: 169.2016

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>51,835</u>
<input type="checkbox"/> Improvements	\$	<u>8,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>60,335</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>51,835</u>
<input type="checkbox"/> Improvements	\$	<u>8,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>60,335</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 Appellants, Mr. & Mrs. Mattoon, were not in attendance. The Assessor was represented by Phil Franklin.


The Appellant indicated, in his opinion, that the land value was high; however, there was no clear, cogent and convincing evidence to support this opinion. Furthermore, the Appellant provided a spreadsheet which had been produced by the County Assessor which indicated approximately 20 sales from 2010 through 2015. The sales included sales in Collins Lake and Maggie Lake. The spreadsheet did not support the Appellant's estimated value of \$34,000 for the land.

The Appraiser provided four comparable sales all on Collins Lake and similar in waterfront location to the subject parcel. The four sales, as identified on Exhibit 1, page 3 indicate the median value per waterfront foot at \$954, as compared to the Assessor's waterfront value of the subject parcel of \$864.

The Board sustains the assessed value of \$51,835 for the land and the value of \$8,500 for the improvements for a total of \$60,335.

Dated this 11th day of February, 2016


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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