

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

Property Owner: Garcia, Phillip & Jeanette  
Parcel Number(s): 32335-50-00011  
Assessment Year: 2015 Petition Number: 17.2016

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>119,850</u>
<input type="checkbox"/> Improvements	\$	<u>307,170</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>427,020</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>119,850</u>
<input type="checkbox"/> Improvements	\$	<u>301,170</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>427,020</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, Phillip & Jeanette Garcia, were present at the hearing. The Assessor was represented by Tom Connell.


The Appellant presented an analysis of the Assessor's three comparable sales. In this analysis he compared the current assessed value to the selling price and noted the percentage of difference. As indicated, in the board's opening remarks, assessment of other properties, and percentage of assessment increases . . . are not relative or sufficient evidence to prove market value.

Therefore, the Appellant provided no clear, cogent and convincing evidence that the Assessor's value was in error.

The Board sustained the Assessor's value for land at \$119,850 and the improvement value at \$307,170 for a total assessed value of \$427,020.

Dated this 16<sup>th</sup> 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: Harding, Jerry & Susan  
Parcel Number(s): 12231-11-00060  
Assessment Year: 2015 Petition Number: 58.2016

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>66,880</u>
<input type="checkbox"/> Improvements	\$	<u>231,055</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>299,935</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>66,880</u>
<input type="checkbox"/> Improvements	\$	<u>231,055</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>299,935</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, Jerry & Susan Harding, were absent from the hearing. The Assessor was represented by Andrea Jackson.

No evidence was presented by the Appellants, through their petition, to support their estimated value of land and improvements, resulting in no clear, cogent and convincing evidence being provided

The Assessor presented four comparable sales to support the current market value.

The Board sustains the assessed value of \$66,880 for the land and \$231,055 for the improvements for a total of \$299,935 for the subject parcel.

Petition No. 58.2016

Parcel No. 12231-11-00060

Dated this 16<sup>th</sup> day of February, 2016

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

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

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