

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

Property Owner: Doyea, Robert  
Parcel Number(s): 32335-50-00905  
Assessment Year: 2015 Petition Number: 120.2016

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>13,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>119,130</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>105,630</u>
<input type="checkbox"/> Improvements	\$	<u>13,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>119,130</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, Robert Doyea, was present at the hearing. The Assessor was represented by Tom Connell.

The Appellant submitted one comparable sale that was not included in the eight comparable sales submitted by the Assessor. The Appellant's comparable sale, parcel # 32335-50-00001, was not considered an arm's length sale as it was an estate sale.

The comparable sales submitted by the Assessor substantiated the assessed value of the land component. The improvements were not contested by the Appellant.


The Board sustains the Assessor's value of \$13,500 for improvements and \$105,630 for land for a total of \$119,130 for the subject parcel.

Petition No. 120.2016

Parcel No. 32335-50-00905

Dated this 18<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.

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.

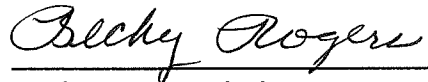
**Distribution:** • Assessor • Petitioner • BOE File

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on February 19, 2016, I personally hand delivered or forwarded, by United States mail, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Robert Doyea  
3102 55TH AVE NE  
Tacoma, WA 98422-3265

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584



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Becky Rogers, Clerk  
Mason County Board of Equalization

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

Property Owner: Bryant, Shawn  
Parcel Number(s): 32223-75-00120  
Assessment Year: 2015 Petition Number: 61.2016

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>35,310</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>35,310</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>35,310</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>35,310</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, Shawn Bryant, participated by telephone speaker at the hearing. The Assessor was represented by Tom Connell.

The Appellant submitted three assessed values of other properties. The Assessor provided four comparable sales in the Belfair View Estates neighborhood. The four comparables sales provided by the Assessor brackets the assessed value.

The Board therefore sustains the assessed value of the land at \$35,310 for the subject parcel.

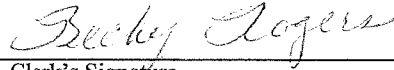
Petition No. 61.2016

Parcel No. 32223-75-00120

Dated this 18<sup>th</sup> day of February, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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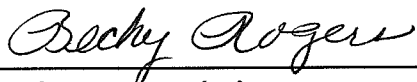
**Distribution: • Assessor • Petitioner • BOE File**

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on February 19, 2016, I personally hand delivered or forwarded, by United States mail, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Shawn Bryant  
247 NE KLAHOWYA RD  
Belfair, WA 98528

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584

  
\_\_\_\_\_  
Becky Rogers, Clerk  
Mason County Board of Equalization