

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on February 26, 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:

Jay & Carol Zborowski
141 E Cedar St
Belfair, WA 98528

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Zborowski, Jay & Carol
Parcel Number(s): 22212-50-02048
Assessment Year: 2015 Petition Number: 148.2016

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>62,300</u>
<input type="checkbox"/> Improvements	\$	<u>223,715</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>286,015</u>

<input type="checkbox"/> Land	\$	<u>52,000</u>
<input type="checkbox"/> Improvements	\$	<u>203,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>255,000</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, Jay & Carol Zborowski were in attendance at the hearing. The Assessor was represented by Bruce Martin.

The Board ruled the fair market value of the subject parcel at \$245,000 for the assessment year 2014. This ruling was predicated on an arm's length agreement sale in August 2014 for \$245,000.

The four comparable sales provided by the Assessor's office varied in distance from 5 – 15 miles from the subject parcel and required gross adjustments from 10 – 37%. The Board gave primary consideration to the fair market value as established in August 2014 plus the four percent appreciation.


The Board recognized that the appellant provided copulant data sets to support his petition.

Since the fair market value was established of \$245,000 for the time period of August 2014, the Board then applied a four percent appreciation factor to arrive at the revised fair market value of \$255,000. The land value set at \$52,000 and the improvement value at \$203,000.

Dated this 23rd 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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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on February 26, 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:

Richard F Lorenz
2503 Lincoln Ave SE
Olympia, WA 98501

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Lorenz, Richard F
Parcel Number(s): 22330-50-00069
Assessment Year: 2015 Petition Number: 155.2016

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>105,120</u>
<input type="checkbox"/> Improvements	\$	<u>15,690</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>120,810</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>85,035</u>
<input type="checkbox"/> Improvements	\$	<u>15,690</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>100,725</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, Richard Lorenz, was present at the hearing. The Assessor was represented by Bruce Martin.

The Appellant provided clear, cogent and convincing evidence that the land value should be lowered due to the noise and congestion of the adjacent parcel which is a public boat launch.

Additionally, the Board reviewed the assessment roll correction (ARC) which was approved by the Assessor's office for the assessment year 2014 at which time the land value was set at \$78,035.

It should be noted that the Board's land value of the subject parcel represents a 9% appreciation in property value for the twelve month period, from the \$78,035 established in the ARC noted above.

The Board establishes the subject parcel's land value at \$85,035 (amount requested by Appellant) and sustains the improvement value at \$15,690 for a total of \$100,725.


Petition No. 155.2016

Parcel No. 22330-50-00069

Dated this 23rd day of February, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on February 26, 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:

Ronald & Jean Divine
22515 SW Chilkat Ter
Tualatin, OR 97062

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Divine Trustees
Parcel Number(s): 32232-50-80009
Assessment Year: 2015 Petition Number: 66.2016

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>76,915</u>
<input type="checkbox"/> Improvements	\$	<u>212,680</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>289,595</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>76,915</u>
<input type="checkbox"/> Improvements	\$	<u>212,680</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>289,595</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).

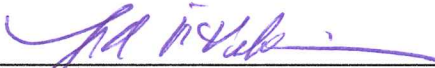
The Appellants, Divine Trustees, were not represented at the hearing. The Assessor was represented by Bruce Martin.

The Appellant noted in the petition that an adjacent parcel sold for \$20,000 and there was no evidence to support whether it was an arm's length sale. The Appellant also indicated in the petition that the parcel to the south sold for \$12,000 "a few years ago" and there was no evidence to support this sale.

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

The Board upholds the assessed value of the subject parcel at \$289,595 of which \$76,915 is the land value and \$212,680 is the improvement value.

Dated this 23rd day of February, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on February 26, 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:

Annette McGee
1961 SE Cole Rd
Shelton, WA 98584

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: McGee, Annette
Parcel Number(s): 31904-24-90110
Assessment Year: 2015 Petition Number: 64.2016

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>31,500</u>
<input type="checkbox"/> Improvements	\$	<u>20,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>51,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>31,500</u>
<input type="checkbox"/> Improvements	\$	<u>20,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>51,500</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 Appellant, Annette McGee, was in attendance at the hearing. The Assessor was represented by Andrea Jackson.

The Appellant gave verbal testimony that the septic and well had not been used for a number of years and were not operable. No documentation was given to indicate they were inoperable.

The Board sustains the value of the subject parcel set forth by the Assessor for the land \$31,500 and improvements \$20,000 for a total of \$51,500.

Furthermore, the Assessor provided nine comparable sales supporting the assessed value of the subject's property. The assessed value of the subject property was substantially below the mean and median selling price of the comparable sales submitted by the Assessor.

Dated this 23rd day of February, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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