

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 11, 2016, I personally emailed 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:

John Coppola
262 E Lombard Rd N
Grapeview, WA 98546

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: Map@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Coppola, John
Parcel Number(s): 12107-14-90130
Assessment Year: 2015 Petition Number: 45.2016

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>52,890</u>
<input type="checkbox"/> Improvements	\$	<u>170,975</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>223,865</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>52,890</u>
<input type="checkbox"/> Improvements	\$	<u>147,525</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>200,415</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 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 was not in attendance at the hearing. The Assessor was represented by Andrea Jackson.

The Appellant indicated that his home was a Hi-Line home built with inexpensive materials. He provided four comparable sales ranging in price from \$159,000 to \$189,900, all of which sold in 2015.

Comparable sale one was a foreclosure. Comparable sale two had a significant lower value. Comparable sale three was a manufactured home and comparable sale four was one-story home which also sold in 2015.

The Assessor provided four comparable sales with adjusted values ranging from \$201,180 to \$243,990. Three sales were in 2014. One sale was in 2013.

The Assessor gave the subject parcel 15% adjustment on the improvements due to obsolescence. The Appellant provided no clear, cogent, or convincing evidence that the Assessor's adjusted value of \$200,415 was in error.

The Board sustains the land value of \$52,890 and the adjusted improvement value of \$147,525 for a total of \$200,415 for the subject parcel.

Dated this 8th day of March, 2016



Kevin Frankeberger, PhD; Acting 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

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 11, 2016, I personally emailed 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:

Dan Vu
22223 SE 20th St
Sammamish, WA 98075

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: Map@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Vu, Dan
Parcel Number(s): 32010-50-01013
Assessment Year: 2015 Petition Number: 174.2016

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> 49,500 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u> 49,500 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 49,500 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u> 49,500 </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, Dan Vu, was not in attendance at the hearing. The Assessor was represented by Bruce Martin.

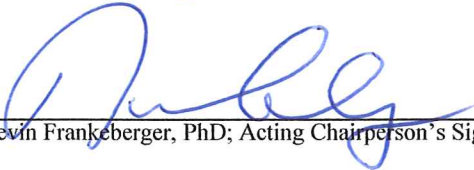
The Appellant requested the land be valued at \$18,500 for the subject parcel and supported his estimate with four comparable sales. One comparable sale located on Peebles Court in Shelton was a foreclosure. Comparable sales two, three and four were still active listings. The Appellant also provided the board a sketch of a future septic system.

The Assessor presented eight comparable sales, two of which were land only. Of the eight comparable sales, six had improvements, but the price per front foot was a mean of \$11,111.75. The Appellant's property price per front foot is valued at \$990.

The Assessor indicated this was buildable property.

The Board did not find clear, cogent, and convincing evidence to overrule the Assessor's valuation of \$49,500.

Dated this 8th day of March, 2016


Kevin Frankeberger, PhD; Acting 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

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 11, 2016, I personally emailed 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:

Dan Vu
22223 SE 20th St
Sammamish, WA 98075

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: Map@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Vu, Dan
Parcel Number(s): 32010-50-01014
Assessment Year: 2015 Petition Number: 175.2016

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> 49,500 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u> 49,500 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 49,500 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u> 49,500 </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, Dan Vu, was not in attendance at the hearing. The Assessor was represented by Bruce Martin.

The Appellant requested the land be valued at \$18,500 for the subject parcel and supported his estimate with four comparable sales. One comparable sale located on Peebles Court in Shelton was a foreclosure. Comparable sales two, three and four were still active listings. The Appellant also provided the board a sketch of a future septic system.

The Assessor presented eight comparable sales, two of which were land only. Of the eight comparable sales, six had improvements, but the price per front foot was a mean of \$11,111.75. The Appellant's property price per front foot is valued at \$990.

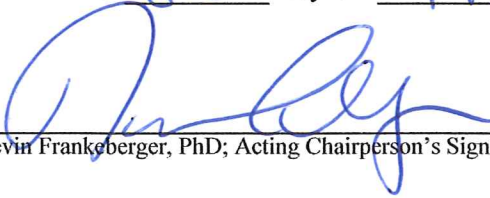
The Assessor indicated this was buildable property.

The Board did not find clear, cogent, and convincing evidence to overrule the Assessor's valuation of \$49,500.

Petition No. 175.2016

Parcel No. 32010-50-01014

Dated this 8th day of March, 2016


Kevin Frankeberger, PhD; Acting 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

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 11, 2016, I personally emailed 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:

Dan Vu
22223 SE 20th St
Sammamish, WA 98075

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: Map@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Vu, Dan
Parcel Number(s): 42223-50-00039
Assessment Year: 2015 Petition Number: 176.2016

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>205,045</u>
<input type="checkbox"/> Improvements	\$	<u>123,430</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>328,475</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>205,045</u>
<input type="checkbox"/> Improvements	\$	<u>123,430</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>328,475</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 was absent from the hearing. The Assessor was represented by Bruce Martin in attendance at the hearing.

The Appellant provided four comparable sales, one of which was an active listing. The other three comparable sales were foreclosures.

The Appellant provided no further evidence to support his request that the subject parcel be valued at \$239,430. The land value of \$116,000 and \$123,430 for improvements for a total of \$239,430.

The Assessor provided three comparable sales, which sold for a range of \$350,000 to \$375,000. All of the comparable sales sold for over the assessed value of the subject parcel.

Therefore, since the Appellant provided no clear, cogent and convincing evidence that the Assessor's value was in error, the Board sustains the value of land at \$205,045 and the value of improvements at \$123,430 for a total of \$328,475.

Dated this 8th day of March, 2016


Kevin Frankeberger, PhD; Acting 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