

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 18, 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:

James Glaser
Janet Carlson-Glaser
3407 28th Ave W
Seattle, WA 98199

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: Carlson-Glaser, Janet
Parcel Number(s): 32219-50-00038
Assessment Year: 2015 Petition Number: 96.2016

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 checked="" type="checkbox"/> Land	\$	<u>263,210</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>103,510</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>366,720</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>143,590</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>103,510</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>247,100</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 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).

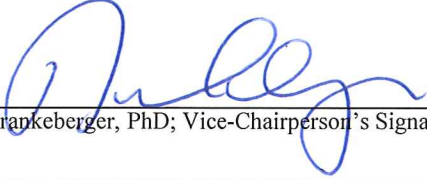
The Appellants, James Glaser & Janet Carlson-Glaser were in attendance at the hearing. The Assessor was represented by Oliver Querin at the hearing.

The Board determined that since there are utilities and a home on the subject property, the property therefore does not qualify as recreational land and therefore does not qualify for a standard recreational property discount.

The Appellant failed to provide a preponderance of the evidence to support their estimate of value. There was no geotechnical report provided by the Appellant or any other evidence delineating the hazards associated with the landslide area.

Therefore the Board upheld the Assessor's revised value for the land at \$143,590 and sustained the improvement value of \$103,510 for a total adjusted value of \$247,100 based on the market evidence.

Dated this ¹⁵~~March~~ day of March, 2016



Kevin Frankeberger, PhD; Vice-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 18, 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:

Joseph D & Kimberly D Cooper
PO Box 276
Union, WA 98592

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: Cooper, Joseph D & Kimberly D
Parcel Number(s): 32232-52-15003
Assessment Year: 2015 Petition Number: 154.2016

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 checked="" type="checkbox"/> Land	\$	<u>60,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>260,790</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>320,790</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>60,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>260,790</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>320,790</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).

Joseph Cooper, Appellant, was in attendance at the hearing. The Assessor was represented by Bruce Martin and Oliver Querin was also in attendance.

The Appellant presented seven comparable sales and a fee appraisal. The Board reviewed the comparable sales submitted as well as additional information for bare land value supplied by the Assessor's representative.

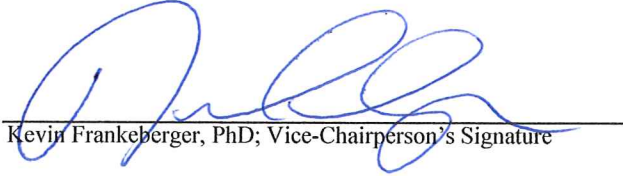
Although the Appellant's information was important to the Board, it did not meet the standard of clear, cogent and convincing evidence.

The Assessor's bare land comparable sales were significantly above the land value assigned to the subject parcel.

The Assessor presented four comparable sales which were all significantly above the value of the subject parcel and which bracketed the assessed value of \$320,790.

The Board sustained the adjusted value of the subject parcel at \$320,790 of which \$60,000 is for land and \$260,790 is for improvements.

Dated this 15 day of March, 2016


Kevin Frankeberger, PhD; Vice-Chairperson's Signature


Clerk's Signature

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 18, 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:

Lawrence & Sharon Kramis
720 Lakeside Ave S Apt 308
Seattle, WA 98144-3328

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: Kramis, Lawrence & Sharon
Parcel Number(s): 32021-51-00016
Assessment Year: 2015 Petition Number: 187.2016

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 checked="" type="checkbox"/> Land	\$	<u>281,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>89,895</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>371,095</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>281,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>89,895</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>371,095</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)].

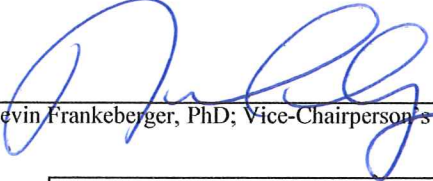
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellants, Lawrence & Sharon Kramis were not in attendance at the hearing, but were represented by their son, Joseph Kramis. The Assessor was represented by Bruce Martin.


The comparable sales submitted by the Appellant in the range of \$270,000 – \$325,000 were not considered arm's length sales. Therefore, the Board determined that the information submitted was not clear, cogent and convincing evidence to overrule the Assessor's valuation on the subject parcel.

The Board sustained the total value of the subject parcel at \$371,095 with the land value of \$281,200 and the improvement value of \$89,895.

Dated this 15th day of March, 2016



Kevin Frankeberger, PhD; Vice-Chairperson's Signature



Clerk's Signature

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