

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:

David & Carol Swier
1860 E Mason Lake Dr S
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: Swier Trust

Parcel Number(s): 22107-50-00001

Assessment Year: 2015

Petition Number: 82.2016

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>271,350</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>250,110</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>521,460</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>271,350</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>250,110</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>521,460</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, Swier Trust (David Swier), was not in attendance at the hearing. The Assessor was represented by Andrea Jackson.

The Appellant, in his appeal, presented an argument for the price per waterfront foot, indicating he owned 90 front feet. He argued that the dollar per front foot is assessed disproportionately. Mr. Swier also presented a list of comparable parcels in the Mason Lake area noting their parcel number, front footage, and 2016 land assessment for each.

The Assessor pointed out the law of diminishing marginal utility (price per front foot diminishes as front feet increases).

Therefore, accepting the Assessor's information, the Board found that there was no clear, cogent, or convincing evidence to overrule the total assessed value of \$521,460. The Board sustains the land value of \$271,350 and the improvement value of \$250,110.

Dated this 17th 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.

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