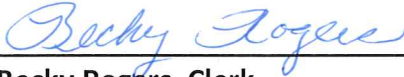


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 13, 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:

Mary Worm
6561 NE North Shore Rd
Belfair, WA 98528

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: Worm, Mary

Parcel Number(s): 22209-51-00012

Assessment Year: 2015 Petition Number: 128.2016

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>277,510</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>59,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>337,210</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>277,510</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>59,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>337,210</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, Mary Worm, was not present at the hearing. The Assessor was represented by Oliver Querin at the hearing.

In the Appellant's petition, the improvement value was estimated at \$10,000, indicating the improvements on the land had been torn down. No further evidence was given to indicate a lower assessed value.

The Board determined, as per WAC 458.12.342, that new construction was covered under the provisions of RCW 36.21.070 and 36.21.080 and defined in WAC 458.19.005 (2) (p) shall be assessed at its true and fair value on July 31st of each year regardless of completion. The Assessor noted in his testimony that the new dwelling was 70% complete.

Therefore, the Board sustains the assessed value at \$337,210. The land value at \$277,510 and the improvement value at \$59,700.

Dated this 10th day of May, 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 May 13, 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:

Cyril Worm
6561 NE North Shore Rd
Belfair, WA 98528

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: Worm, Cyril
Parcel Number(s): 22209-51-00013
Assessment Year: 2015 Petition Number: 129.2016

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>277,510</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>339,095</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>616,605</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>277,510</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>339,095</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>616,605</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, Cyril Worm, was not present at the hearing. Oliver Querin was in attendance and represented the Assessor.

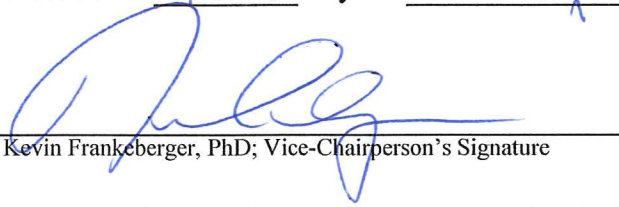
The Appellant submitted evidence from First American Mortgage Solutions as a Broker Price Opinion. The appraisal was performed by a broker and not a certified appraiser.

The Board determined that the comparable sales provided in the Broker's Opinion were not valid, as the percentage of adjusted values provided by the Assessor were extremely high. The Appellant estimated that it would take \$15,000 to replace the roof and \$5,000 to clean up the debris around the parcel. The Appellant did not provide any documentation to support these estimates.

The Assessor provided three comparable sales all of which were in the subject parcel's neighborhood ranging from \$609,845 to \$645,425 which bracketed the assessed value of the subject parcel.

Therefore, the Board sustains the assessed value of \$616,605. The land value is set at \$277,510 and the improvement value is set at \$339,095.

Dated this 10th day of May, 2016


Kevin Frankeberger, PhD; Vice-Chairperson's Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 13, 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:

Robert Buhler
18426 E Picacho Rd
Rio Verde, AZ 85263

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: Buhler, Robert
Parcel Number(s): 32207-50-00903
Assessment Year: 2015 Petition Number: 99.2016

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>202,410</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>89,875</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>292,285</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>202,410</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>84,935</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>287,345</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, Robert Buhler, was not in attendance at the hearing. The Assessor's representative, Andrea Jackson, was present at the hearing.

The Appellant provided the Board two exhibits containing seven listings and one sale. County records could not be found for the sale.

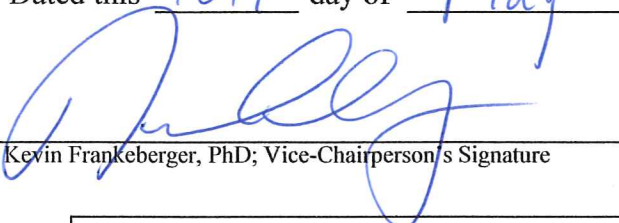
The Assessor provided five comparable sales, all of which were waterfront. The adjusted values for the comparable sales ranged from \$217,210 to \$286,725.

The subject's adjusted value of \$287,345 was supported by the Assessor's testimony that the subject's improvements and land were superior to the Assessor's comparable sales, after an inspection of the property.

The Assessor also testified square footage values were adjusted after physical inspection and discussion with the homeowner.

Therefore, the Board sustains the adjusted value of \$287,345 for the subject parcel of which \$202,410 is the land value and \$84,935 is the improvement value.

Dated this 10th day of May, 2016


Kevin Frankeberger, PhD; Vice-Chairperson's Signature


Clerk's Signature

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