

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 20, 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:

Kenneth M Smith
Box 1219
Olalla, WA 98359

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: Smith, Kenneth M.
 Parcel Number(s): 22318-75-00070
 Assessment Year: 2015 Petition Number: 170.2016

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>48,155</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>48,155</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>48,155</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>48,155</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).

In attendance at the hearing were Kenneth M. Smith, Appellant, and Phil Franklin, Assessor's representative.

The Appellant presented two comparable sales and three assessments.

The Assessor indicated that one of the Appellant's sales was not an arm's length transaction and the second sale was deemed an outlier to the central tendency.

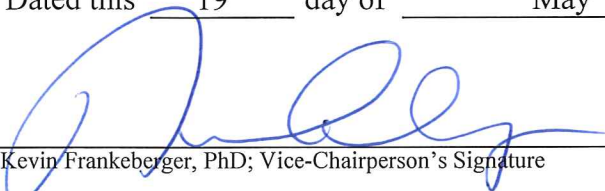
The Board considered the evidence provided by the Appellant. But this was not deemed clear, cogent and convincing in order to overrule the Assessor's value.

The assessed land value was discounted 25% from the original valuation taking into account that no utilities were available.

The Assessor provided four comparable sales and the assessed property fell below the mean and median of the Assessor's comparable sales. The mean was \$62,038 and the median was \$63,225.

Therefore, the Board upheld the Assessor's valuation of \$48,155 of the subject property.

Dated this 19th 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.

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Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 20, 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:

Barbara Connors
9706 66TH AVE E
Puyallup, WA 98373

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: Connors, Barbara
 Parcel Number(s): 22209-51-00015
 Assessment Year: 2015 Petition Number: 214.2016

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 checked="" type="checkbox"/> Land	\$	<u>348,175</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>71,065</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>419,240</u>

<input checked="" type="checkbox"/> Land	\$	<u>348,175</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>61,675</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>409,850</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, Barbara Connors, was not in attendance. Taylor Rozumny, Turnkey Real Estate, and Sandy Rozumny represented the Appellant. The Assessor was represented by Oliver Querin.

The Appellant presented four comparable sales for 2015. None of the comparable sales were manufactured homes. One sale was a foreclosure, one comparable sale was a living trust. One sale was a dual lot sale.

The Board did not find these comparable sales provided clear, cogent and convincing evidence to overrule the land value.

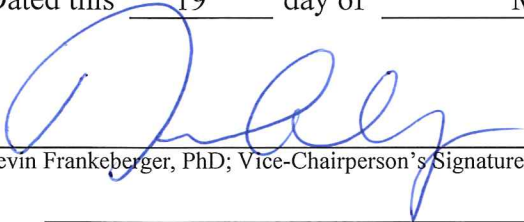
The Board determined the improvement value be adjusted 25% for the obsolescence of the manufactured home. Thus, the board set the manufactured home value at \$48,173 with the water and septic for \$13,500 for a total improvement value of \$61,675.

The Assessor provided six comparable sales with a trend line analysis supporting sustaining the land value.

Consideration was also given to the superior depth of this particular lot.

The Board sustains the land value at \$348,175 and adjusts the improvement value to \$61,675 for a total of \$409,850.

Dated this 19th day of May, 2016



Kevin Frankeberger, PhD; Vice-Chairperson's Signature



Clerk's Signature

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 20, 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 D & Carol J Raines
PO Box 282
Cicero, IN 46034

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: Raines, David D & Carol J.
Parcel Number(s): 22302-76-00040
Assessment Year: 2015 Petition Number: 177.2016

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>51,010</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>51,010</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>51,010</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>51,010</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).

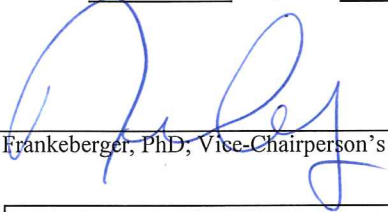
The Appellants, David & Carol Raines, were absent. The Assessor was represented by Oliver Querin.

The Appellant submitted no evidence to support their estimate of \$30,000 for the land.

The Assessor provided four comparable sales with a mean of \$62,038 and a median of \$63,225. The subject parcel fell below both the mean and median prices after the parcel was decremented 15% due to a possible negative market impact as a result of the salmon stream and associated unbuildable areas.

Therefore, finding no clear, cogent and convincing evidence the Board sustains the assessed value of \$51,010.

Dated this 19th day of May, 2016



Kevin Frankeberger, PhD, Vice-Chairperson's Signature



Clerk's Signature

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David D & Carol J Raines
PO Box 282
Cicero, IN 46034

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: Raines, David D & Carol J.
Parcel Number(s): 22302-76-00070
Assessment Year: 2015 Petition Number: 178.2016

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 checked="" type="checkbox"/> Land	\$	<u>60,010</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>60,010</u>

<input checked="" type="checkbox"/> Land	\$	<u>60,010</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>60,010</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).

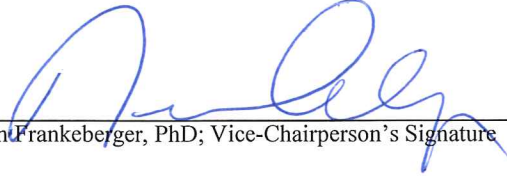
David & Carol Raines, Appellants, were not in attendance. Oliver Querin was at the hearing representing the Assessor.

The Appellant submitted no evidence to support their estimate of \$50,000 for the land.

The Assessor provided four comparable sales with a mean of \$62,038 and a median of \$63,225. The subject parcel fell below both the mean and median prices.

Therefore, finding no clear, cogent and convincing evidence the Board sustains the assessed value of \$60,010.

Dated this 19th day of May, 2016


Kevin Frankeberger, PhD; Vice-Chairperson's Signature


Clerk's Signature

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