

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on June 10, 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 Byerly  
PO Box 133  
Belfair, WA 98528

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: [Map@co.mason.wa.us](mailto:Map@co.mason.wa.us)



---

Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County Board of Equalization

Property Owner: Byerly, John  
 Parcel Number(s): 12331-23-90120  
 Assessment Year: 2015 Petition Number: 145.2016

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>59,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>8,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>67,900</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>59,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>8,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>67,900</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).

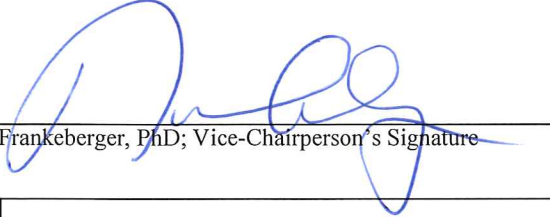
John Byerly, Appellant, was present. Oliver Querin, Assessor's representative, was in attendance.

The Appellant questioned the consistency and fairness of the Assessor's valuation methods and conclusions, but did not provide any clear, cogent and convincing evidence that the Assessor was in error.

The Appellant provided only assessed values for comparable properties and did not provide any evidence of fair market value for these comparables.

The Board sustains the assessed value of \$59,400 for the land and \$8,500 for improvements for a total of \$67,900.

Dated this 9<sup>th</sup> day of June, 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 June 10, 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 Byerly  
PO Box 133  
Belfair, WA 98528

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> 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: Byerly, John  
Parcel Number(s): 12331-23-90010  
Assessment Year: 2015 Petition Number: 144.2016

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>49,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>14,510</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>63,710</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>49,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>14,510</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>63,710</u></b>

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).

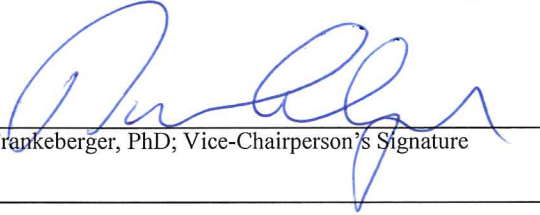
The Appellant, John Byerly, was present at the hearing. The Assessor's representative, Oliver Querin, was in attendance at the hearing.

The Appellant provided only assessed values for comparable properties and did not provide any evidence of fair market value for these comparables.

Therefore, no clear, cogent, and convincing evidence was provided by the Appellant to prove the Assessor was in error.

The improvement value was not in dispute. The Board sustained the land value of \$49,200 and the improvement value of \$14,510 for a total of \$63,710.

Dated this 9<sup>th</sup> day of June, 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 June 10, 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 Byerly  
PO Box 133  
Belfair, WA 98528

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> 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: Byerly, John  
 Parcel Number(s): 12331-23-90121  
 Assessment Year: 2015 Petition Number: 146.2016

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>61,800</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>282,660</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>344,460</u>

<input checked="" type="checkbox"/> Land	\$	<u>61,800</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>268,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>330,000</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, John Byerly, was in attendance. Oliver Querin, Assessor's Representative, was present at the hearing.

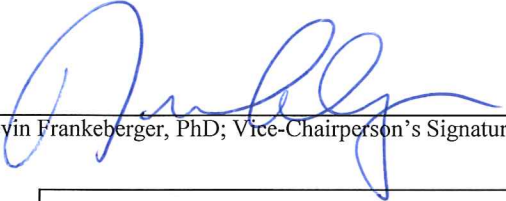
The Appellant provided testimony and photographs of the surrounding neighborhood as well as the assessed values of comparable properties, as opposed to market evidence. The Board felt the subject parcel shared the same attributes as the Assessor's comparable sales. The Appellant did agree with the adjusted improvement value of \$268,200.

Three of the comparable sales were in the immediate neighborhood and sold between 2013 and 2015 with a range of sales from \$275,040 to \$288,000 and adjusted indicated value of \$308,800 to \$336,710.

The adjusted assessed value of \$330,000 falls within this range. Therefore, the Board sustains the land value at \$61,800 and overrules the original improvement value and sets the improvement value at \$268,200 for a total of \$330,000.



Dated this 9<sup>th</sup> day of June, 2016

  
\_\_\_\_\_  
Kevin Frankeberger, PhD; Vice-Chairperson's Signature

  
\_\_\_\_\_  
Clerk's Signature

<b>NOTICE</b>
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