


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on June 17, 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:

Timothy L & Shannon Lunsford
302 NE Eagle View Dr
Tahuya, WA 98588-9457

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: Lunsford, Timothy L & Shannon
 Parcel Number(s): 22330-75-90101
 Assessment Year: 2015 Petition Number: 198.2016

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 | \$ | 45,860 |
| <input checked="" type="checkbox"/> Improvements | \$ | 315,740 |
| <input type="checkbox"/> Minerals | \$ | |
| <input type="checkbox"/> Personal Property | \$ | |
| TOTAL | \$ | 361,600 |

BOE True and Fair Value Determination

| | | |
|--|-----------|----------------|
| <input checked="" type="checkbox"/> Land | \$ | 38,981 |
| <input checked="" type="checkbox"/> Improvements | \$ | 315,740 |
| <input type="checkbox"/> Minerals | \$ | |
| <input type="checkbox"/> Personal Property | \$ | |
| TOTAL | \$ | 354,721 |

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, Tim Lunsford, was in attendance at the hearing. The Assessor's representative, Oliver Querin, was in attendance.

The Appellant provided one comparable sale which was for \$47,500 for a five acre parcel (noting that the subject parcel is 2.5 acres).

Furthermore, the Assessor provided eight additional comparable sales all representing relatively small (.7 acres) parcels in the proximity of the Haven Lake neighborhood. The Board considered the Haven Lake neighborhood to be superior to the subject parcel neighborhood, due to the fact that these comparable sales had lake access and were closer in proximity to the lake, but none were waterfront.

The Board placed an adjustment of 15% for the land value to reflect the above factors.

The Appellant did not dispute the assessed value for improvements of \$315,740 for the subject parcel.

Therefore, the Board sustains the improvement value of \$315,740 and adjusts the land value down by 15% for a total of \$38,981. The total assessed value for the subject parcel is set at \$354,721.

Dated this 14th day of June, 2016



R.A. McKibbin, 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

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Becky Rogers, Clerk
Mason County Board of Equalization

**Order of the Mason County
Board of Equalization**

Property Owner: Lunsford, Timothy L & Shannon

Parcel Number(s): 22330-75-90102

Assessment Year: 2015 Petition Number: 199.2016

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>39,880</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>39,880</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>21,935</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>21,935</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 owner, Tim Lunsford, was present at the hearing. Oliver Querin, Assessor's Representative, was in attendance at the hearing.

The Board reviewed the material submitted by the Assessor and accepted the Assessor's recommended revised market value of \$21,935.

The Appellant agreed with the revised assessed value for the land at \$21,935.

Therefore, the Board sets the land value of the subject parcel at \$21,935.

Dated this 14th day of June, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Becky Rogers, Clerk
Mason County Board of Equalization

**Order of the Mason County
Board of Equalization**

Property Owner: Lunsford, Timothy L & Shannon

Parcel Number(s): 22330-75-90092

Assessment Year: 2015 Petition Number: 200.2016

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>32,825</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>32,825</u> |

| | | |
|--|-----------|----------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>27,901</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>27,901</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 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, Tim Lunsford, was in attendance at the hearing. The Assessor was represented by Oliver Querin.

The Appellant provided one comparable sale which was for \$47,500 for a five acre parcel.

The subject parcel is 1.25 acre in size and unimproved. The Assessor noted that this property is bisected by a driveway going into the petitioner's residence located adjacent to the subject parcel and that only .72 acres is useable.

The Assessor provided six comparable sales in the proximity of the Haven Lake neighborhood. The Board considered the Haven Lake neighborhood to be superior to the subject parcel neighborhood, due to the fact that these comparable sales had lake access and were closer in proximity to the lake, but none were waterfront.

The Board placed an adjustment of 15% for the land value to reflect the above factors.

Therefore, the Board overrules the assessed value for the land and sets the value at \$27,901.

Dated this 14th day of June, 2016


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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