


## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 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:

Matthew A Burgher  
12108 119th St E  
Puyallup, WA 98374

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



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Becky Rogers, Clerk  
Mason County Board of Equalization

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

Property Owner: Burgher, Matthew A  
Parcel Number(s): 12305-50-00021  
Assessment Year: 2015 Petition Number: 304.2016

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>119,340</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>364,450</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>483,790</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>119,340</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>322,660</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>442,000</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 a preponderance of 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, Matthew Burghur, was present. Bruce Martin, Assessor's representative, was present.

The Appellant submitted a fee appraisal, dated February 26, 2015, indicating a fair market value of \$380,000 for the subject parcel.

While the Board considered this fee appraisal in its process, documentation submitted by the Appraiser indicated that the fee appraisal may not accurately reflect fair market value.

In reviewing the comparable sales submitted by the Assessor, it was noted that two of the comparable sales were significantly out of the date range under consideration. The most accurate comparable, comparable sale #2 was given the most weight in the Board's decision.

The Board set the land value at \$119,340 and the improvement value at \$322,660 for a total of \$442,000 for the subject parcel.

Dated this 15<sup>th</sup> day of July, 2016

  
R.A. McKibbin, 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

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 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:

Robert Minister  
27410 125th Ct SE  
Kent, WA 98030

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)



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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County Board of Equalization

Property Owner: Minister, Robert & Berg, Kathleen  
 Parcel Number(s): 22309-75-90231  
 Assessment Year: 2015 Petition Number: 83.2016

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	\$	29,520
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
<b>TOTAL</b>	<b>\$</b>	<b>29,520</b>

<input checked="" type="checkbox"/> Land	\$	17,792
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
<b>TOTAL</b>	<b>\$</b>	<b>17,792</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).

Robert Minister, Appellant, was present at the hearing. Bruce Martin was in attendance representing the Assessor.

The SPI 2016-00033 letter by the County indicated there is significant mitigation required to build a residence on this lot, if at all feasible.

The Board considered the two identical tangent lots which have a fair market value of \$17,792, as comparables, and therefore the fair market value of the subject lot should be valued the same as the two adjacent lots.

The Board overrules the assessed value and sets the land value at \$17,792 for the subject parcel.

Dated this 15<sup>th</sup> day of July, 2016

  
\_\_\_\_\_  
R.A. McKibbin, Chairperson's Signature  
\_\_\_\_\_  
Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**



## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 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:

GDF Family Properties  
c/o John Fotheringill  
13429 209th Ave SE  
Issaquah, WA 98027

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



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Becky Rogers, Clerk  
Mason County Board of Equalization

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

Property Owner: GDF Family Properties  
Parcel Number(s): 32224-51-02043  
Assessment Year: 2015 Petition Number: 299.2016

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>140,285</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>80,275</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>220,560</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>124,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>80,275</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>204,775</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).

Mark & Pam Holzemer, GDF Family Properties, were in attendance at the hearing. The Assessor was represented by Bruce Martin.

The Appellant presented three comparable sales; one comparable sale was deemed not an arm's length sale and one comparable sale was considered a possible arm's length sale.

Furthermore, the Board considered the narrative submitted by the Mason County Assessor addressing comparable sales and improvements which are built on pilings indicating that standard land valuation is to consider only the waterfront width of the structure for land value.

Therefore, the Board based its decision for waterfront on 31'. The Board also gave a discounted value to the nineteen remaining feet.

The Board set the land value at \$124,500 and the improvement value at \$80,275 for a total of \$204,775.



Dated this 15<sup>th</sup> day of July, 2016

  
R.A. McKibbin, Chairperson's Signature

  
Clerk's Signature

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