

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 22, 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:

Karl Bargmeyer
PO Box 1845
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: Bargmeyer, Karl & Judy
Parcel Number(s): 32224-52-02004
Assessment Year: 2015 Petition Number: 136.2016

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>7,975</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>7,975</u> |

BOE True and Fair Value Determination

| | | |
|--------------------------------------------|-----------|---------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>3,280</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>3,280</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, Karl & Judy Bargmeyer, were present. Bruce Martin was in attendance representing the Assessor.

The Appellant delineated the factors that indicated the lot was unbuildable, to which the Assessor agreed. Furthermore, the Appellant indicated he paid \$2,500 for the lot approximately 23 years ago.

The Assessor determined the fair market value of the property to be \$3,280.

The Board considered the Assessor's adjusted value of \$3,280 to be a fair market value for the subject parcel.

Dated this 21st day of July, 2016


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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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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: Bargmeyer, Karl & Judy
Parcel Number(s): 32224-52-02005
Assessment Year: 2015 Petition Number: 137.2016

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>8,205</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>8,205</u> |

| | | |
|--------------------------------------------|-----------|---------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>3,280</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>3,280</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: Karl & Judy Bargmeyer, Appellants; and Bruce Martin, Assessor's Representative.

The Appellant delineated the factors that indicated the lot was unbuildable, to which the Assessor agreed. Furthermore, the Appellant indicated he paid \$2,500 for the lot approximately 23 years ago.

The Assessor determined the fair market value of the property to be \$3,280.

The Board considered the Assessor's adjusted value of \$3,280 to be a fair market value for the subject parcel.

Dated this 21st day of July, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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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: Bargmeyer, Karl & Judy
 Parcel Number(s): 32224-52-02903
 Assessment Year: 2015 Petition Number: 138.2016

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>38,460</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>36,800</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>75,260</u> |

BOE True and Fair Value Determination

| | | |
|--------------------------------------------------|----|-------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>38,460</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>31,500</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>69,960</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, Karl & Judy Bargmeyer, were present. Bruce Martin, Assessor's Representative, was present.

The Appellant accepted the land fair market value of \$38,460 and upon further explanation from the Assessor's representative, Bruce Martin, the Appellant accepted the revised value of \$31,500 for the improvements; for a total assessed value of \$69,960 for the subject parcel.

Dated this 21st day of July, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 22, 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:

Arvid Berg
1016 32 Ave East
Seattle, WA 98112

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: Berg, Arvid
Parcel Number(s): 32219-50-00041
Assessment Year: 2015 Petition Number: 303A.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>11,790</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>11,790</u> |

BOE True and Fair Value Determination

| | | |
|--------------------------------------------|-----------|-----------------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>11,790</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>11,790</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, Arvid Berg, was in attendance at the hearing. The Assessor was represented by Tom Gibbons and Oliver Querin.

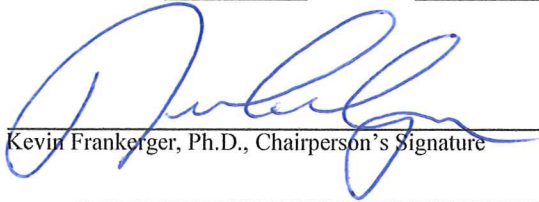
The Appellant testified that there was no access to the property and that it was unbuildable and inaccessible due to the steep slope.

The Assessor provided comparable sales of similar properties in close proximity to the subject, supporting the assessed valuation of the property.


The Board determined that the Appellant did not provide clear, cogent and convincing evidence to overrule the assessed value.

The Board set the assessed value at \$11,790 for the subject parcel.

Dated this 21st day of July, 2016



Kevin Frankerger, Ph.D., 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: Berg, Arvid
Parcel Number(s): 32219-50-00044
Assessment Year: 2015 Petition Number: 303B.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>11,675</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>11,675</u> |

BOE True and Fair Value Determination

| | | |
|--------------------------------------------|-----------|-----------------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>11,675</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>11,675</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).

Arvid Berg, Appellant, was in attendance at the hearing. The Assessor was represented by Tom Gibbons and Oliver Querin.

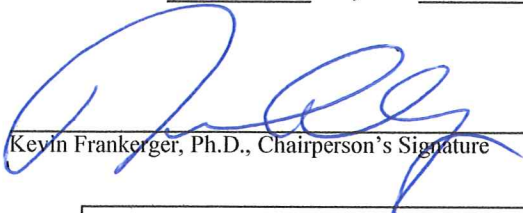
The Appellant testified that there was no access to the property and that it was unbuildable and inaccessible due to the steep slope.

The Assessor provided comparable sales of similar properties in close proximity to the subject, supporting the assessed valuation of the property.

The Board determined that the Appellant did not provide clear, cogent and convincing evidence to overrule the assessed value.

The Board set the assessed value at \$11,675 for the subject parcel.

Dated this 21st day of July, 2016



Kevin Frankenger, Ph.D., Chairperson's Signature



Clerk's Signature

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