

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 29, 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 R Botton
160 E Saint Andrew Dr
Shelton, WA 98584

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: Botton, John R
Parcel Number(s): 32127-51-00216
Assessment Year: 2015 Petition Number: 313.2016

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>55,650</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>97,240</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>152,890</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>55,650</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>97,240</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>152,890</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).

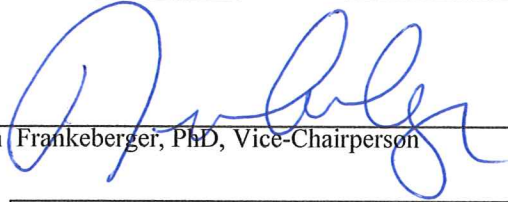
The Appellant was absent. The Assessor was represented by Tom Gibbons and Phil Franklin was in attendance also.

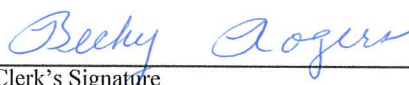
The Assessor presented four comparable sales with a range of \$154,225 to \$179,430 supporting the assessed value of the subject parcel of \$152,890

The Appellant did not provide clear, cogent or convincing evidence in his petition to support his requested value of \$145,720.

Therefore, the Board sustains the assessed value for the subject parcel; the land value at \$55,650 and the improvement value at \$97,240 for a total of \$152,890.

Dated this 26th day of July, 2016


Kevin Frankeberger, PhD, Vice-Chairperson


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 July 29, 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:

Elmer Geffe
1314 177TH AVE NE
Bellevue, WA 98008-3208

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: Geffe, Elmer
Parcel Number(s): 22202-54-02001
Assessment Year: 2015 Petition Number: 342.2016

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>174,270</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>187,310</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>361,580</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>174,270</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>187,310</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>361,580</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).

Elmer Geffe, Appellant, was not in attendance. The Assessor was represented by Phil Franklin.

The Appellant indicated in his application that the waterfront in front of the subject parcel belongs to Wagon Wheel Estates. This statement was collaborated by the Assessor's statement that "After a brief check of the Assessor's maps, it does show that he has community waterfront in front of his property . . ." The Board recognized that the Appellant had community property belonging to Wagon Wheel Estates, directly in front of his property; however, comparable sales submitted by the Assessor indicated that this community owned property had a negligible effect on the fair market value. Noted is that the comparable sales also had community owned waterfront in front of their parcels.

Given that the Appellant provided no clear, cogent and convincing evidence, the Board sustains the assessed value for the land at \$174,270 and improvements at \$187,310 for a total value of \$361,580 for the subject parcel.

Dated this 26th day of July, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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