

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 19, 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:

Anthony & Misook An
32900 N US Hwy 101
Lilliwaup, WA 98555

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: An, Anthony & Misook
Parcel Number(s): 32310-50-02007
Assessment Year: 2015 Petition Number: 103.2016

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>267,835</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>143,040</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>410,875</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>211,250</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>113,750</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>325,000</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 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 Appellants, Anthony & Misook An, were present. The Assessor was represented by Tom Connell.

The Appellant was required to provide a preponderance of evidence that the Assessor was not correct.

In reviewing the four comparable sales provided by the Assessor, numerous mathematical errors were discovered in the square footage of the property, and errors were also made in adjusting the comparable sales.

The comparable sales provided by the Appellant, which were given to the Assessor's office in November 2015, appeared to be better comparable sales than those submitted by the Assessor. The Assessor indicated that he did not review or analyze the appellant's comparable sales.

The Board determined comparable sale #3 & #4 provided by the Assessor were in a completely different market area, leaving only comparable sale #1 and #2 as Assessor provided supporting comparable sales.


Additionally, math errors were found in the Assessor's computation of 10% for the decrement of the lagoon.

Due to the multiple errors in the Assessor's Answer, the Board set the value of the land at \$211,250 and the improvement value at \$113,750 for a total value of \$325,000 for the subject parcel. It should be noted that the Appellant purchased the property, thirteen months prior to the assessment date, for \$309,000 in an arm's length sale.

Dated this 16th day of August, 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

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 19, 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:

Darrell Hamar
8618 - 39th Ave SW
Seattle, WA 98136

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: Hamar, Darrell
Parcel Number(s): 32024-24-00030
Assessment Year: 2015 Petition Number: 213.2016

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>90,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>4,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>94,000</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>90,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>4,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>94,000</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).

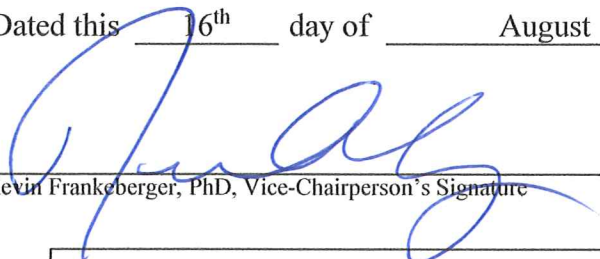
The Appellant, Darrell Hamar, was absent. The Assessor was represented by Tom Gibbons and Oliver Querin was also in attendance.


The Appellant provided no comparable sales. There was no clear, cogent, or convincing evidence that the Assessor was in error.

The Assessor's trend line analysis supported the assessed value of the subject parcel.

Therefore, the Board sustains the land value of \$90,000 and the improvement value of \$4,000 for a total of \$94,000 for the subject parcel.

Dated this 16th day of August, 2016


Kevin Frankeberger, PhD, Vice-Chairperson's Signature


Clerk's Signature

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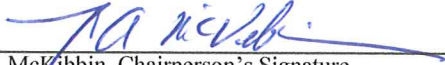
James Tibbetts
PO Box 575
Union, WA 98592

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
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Becky Rogers, Clerk
Mason County Board of Equalization

Dated this 16th day of August, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Becky Rogers, Clerk
Mason County Board of Equalization

Dated this 16th day of August, 2016



R.A. McKibbin, Chairperson's Signature



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