I, Becky Rogers, certify that on August 19, 2016, I personally <u>emailed</u> or forwarded, <u>by United States mail</u>, 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

Order of the Mason County

Board of Equalization

Property Owner:	An, Anthony &	Misook			
Parcel Number(s):	32310-50-020	007			
Assessment Year: _	2015		Petition Number: 103.2	2016	
Having considered the evidence presented by the parties in this appeal, the Board hereby: sustains verrules the determination of the assessor.					
Assessor's True and	d Fair Value		BOE True and Fair V	alue De	<u>etermination</u>
\boxtimes Land	\$	267,835	\boxtimes Land	\$	211,250
	\$	143,040		\$	113,750
Minerals	\$		Minerals	\$	
Personal Prope	erty \$		Personal Propert	y \$	
TOTAL	\$	410,875	TOTAL	\$	325,000

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 _	16 th	_ day of	August	, 2016	
10	neci	/et		Beckey	Aogus
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

I, Becky Rogers, certify that on August 19, 2016, I personally <u>emailed</u> or forwarded, <u>by United States mail</u>, 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

Order of the Mason County Board of Equalization

Property Owner: H	Iamar, Darrell				
Parcel Number(s):	32024-24-00030)			
Assessment Year:	2015		Petition Number: 213.2	016	
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	I Fair Value		BOE True and Fair V	alue De	<u>termination</u>
⊠ Land	\$	90,000	∠ Land	\$	90,000
	\$	4,000		\$	4,000
Minerals	\$		Minerals	\$	
Personal Prope	rty \$		Personal Property	* \$	
TOTAL	\$	94,000	TOTAL	\$	94,000
	a car	140			

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.

Date	this 16 th	day of	August	, 2016	
Kevin I	Frankeberger, PhD, V	ice-Chairperson's	Signature	Clerk's Signature	Abgue
			NC	TICE	
	This order can b	be appealed to t	he State Board of	Tax Appeals by filing	a notice of appeal with them
	at PO Box 4091	5, Olympia, W	A 98504-0915, w	ithin thirty days of the	date of mailing of this order.

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Distribution: • Assessor • Petitioner • BOE File

I, Becky Rogers, certify that on August 19, 2016, I personally <u>emailed</u> or forwarded, <u>by United States mail</u>, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

James Tibbetts PO Box 575 Union, WA 98592

Melody Peterson Mason County Assessor 411 N. 5th Street Shelton, WA 98584

Email: Map@co.mason.wa.us

Becky Rogers, Clerk

Order of the Mason County

Board of Equalization

Property Owner:	Tibbetts, James				
Parcel Number(s):	32232-50-84009				
Assessment Year:	2013 & 2014		Petition Number: 254.201	16	
Having considered the evidence presented by the parties in this appeal, the Board hereby: sustains overrules the determination of the assessor.					
Assessor's True ar	<u>ıd Fair Value</u>		BOE True and Fair Val	lue Deter	mination_
\boxtimes Land	\$SEE	BELOW	∠ Land	\$	15,000
Improvement	s \$		Improvements	\$	
Minerals	\$		Minerals	\$	
Personal Prop	erty \$		Personal Property	\$	
TOTAL	\$ SEE	BELOW	TOTAL	\$	15,000
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					

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 Appellant, James Tibbetts, was present. The Assessor was represented by Phil Franklin.

The Board reconvened as ordered by the Washington State Department of Revenue and accepted the Assessor's In-House Correction for assessment year 2013 and 2014.

2013 Assessor's value \$180,150 --- In-House Correction \$15,000 2014 Assessor's value \$211,535 -- In-House Correction \$15,000

The Board sets the value of the land at \$15,000 for assessment year 2013 & 2014 for the subject parcel.

Dated this _	16 th	_ day of _	August	, 2016	
R.A. McKibbin, C				Beeley Clerk's Signature	Aogue

NOTICE

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I, Becky Rogers, certify that on August 19, 2016, I personally <u>emailed</u> or forwarded, <u>by United States mail</u>, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

James Tibbetts PO Box 575 Union, WA 98592

Melody Peterson Mason County Assessor 411 N. 5th Street Shelton, WA 98584

Email: Map@co.mason.wa.us

Becky Rogers, Clerk

Order of the Mason County

Board of Equalization

Property Owner:	Tibbetts, James				
Parcel Number(s):	32232-50-73002				
Assessment Year:	2013 & 2014	Petition Number:	255.2016		
Having considered the evidence presented by the parties in this appeal, the Board hereby: sustains overrules the determination of the assessor.					
Assessor's True ar	nd Fair Value	BOE True and	Fair Value Deter	rmination .	
	SEE BELO	W ⊠ Land ☐ Improvem	\$ ents \$	SEE BELOW	
☐ Minerals ☐ Personal Prop	\$ perty \$	Minerals Personal P	\$ Property \$		
TOTAL	\$ SEE BELO		\$	SEE BELOW	
This decision is bas	ed on our finding that:				
	esentation of a prepondera	Assessor's Office is presume ance of the evidence that the			

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, James Tibbetts, was present at the hearing. The Assessor was represented by Phil Franklin.

The Board reconvened as ordered by the Washington State Department of Revenue and accepted the Assessor's In-House Correction for assessment year 2013 and 2014.

2013 Assessor's value \$38,990 -- In-House Correction \$17,470

2014 Assessor's value \$41,760 -- In-House Correction \$16,705

The Board sets the value of the land for assessment year 2013 & 2014 as noted above for the subject parcel.

Dated this _	day of	August	, 2016	
R.A. McKibbin, C	Chairperson's Signature		Becky Clerk's Signature	Nogew

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