


## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 26, 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:

Dave & Belinda Kaiser  
21 E Island Lake Ct  
Shelton, WA 98584

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: Kaiser, Dave & Belinda  
Parcel Number(s): 32006-50-03028  
Assessment Year: 2015 Petition Number: 331.2016

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>180,730</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>237,840</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>418,570</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>180,730</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>237,840</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>418,570</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).

The Appellant, Belinda Kaiser, was not present at the hearing. Andrea Jackson, Assessor's representative, was in attendance at the hearing.

The Board reviewed the information submitted by the Appellant on their application. This information, primarily focused on the condition of the home which included carpet, windows, walls, hardwood flooring and trim. The Appellant also indicated the property was purchased for \$415,000 in July 2012 and that it was located on three lots.

The appeal addressed only one of the three lots, the lot ending in 28. During the course of the conversation, the Assessor indicated that adjustments had been made to one of the three lots which was not under appeal, reflecting the removal of improvements from that property and placing those improvements on the subject parcel as the home occupied both parcels.

The Assessor's files indicated that a cost to cure factor had been applied to the value of the home approximately three years ago. The cost to cure had carried forward to the assessment year 2015.

The Appellant provided no clear, cogent and convincing evidence that the Assessor was in error.

Therefore, the Board sustained the assessed value for the land at \$180,730 and the value for the improvements at \$237,840. The total value for the subject parcel is set at \$418,570.

Dated this 23<sup>rd</sup> day of August, 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 August 26, 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:

Kimberly M & Mark Gower  
PO Box 555  
Tahuya, WA 98555

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: Gower, Kimberly M & Mark  
Parcel Number(s): 32218-31-90070  
Assessment Year: 2015 Petition Number: 319.2016

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>158,140</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>158,140</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>37,500</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>37,500</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 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, Kimberly Gower, was in attendance at the hearing. The Assessor was represented by Andrea Jackson.

The Appellant testified that the subject parcel's beach was inaccessible and covered with slide debris and large trees making it unusable for any shellfish harvesting or other activities.


The Board determined that the Appellant met the criteria of a preponderance of the evidence.

The subject lot is unbuildable. The Assessor provided one comparable sale which the Board considered to be similar to the subject parcel. This comparable sale was actually two lots with a combined front footage of 160' and sold together for \$75,000. This comparable sale also had a road providing access to the property.

Of the six comparable sales submitted by the Assessor, the Board determined that only one sale was relevant.

Based upon the one relevant comparable sale, the Board set the value at \$37,500 for the subject parcel.

Dated this 23<sup>rd</sup> day of August, 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 August 26, 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:

David & Sally Sund  
PO Box 2020  
Hoodsport, WA 98548-3274

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: Sund, David & Sally  
Parcel Number(s): 32331-33-00020  
Assessment Year: 2015 Petition Number: 204.2016

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>99,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>363,785</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>463,535</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>99,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>363,785</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>463,535</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).

The Appellant, David & Sally Sund, was not present. The Assessor was represented by Phil Franklin.

The taxpayer petition indicated that the Appellant agreed with the Assessor's estimate of fair market value of \$463,535, which included \$99,750 for land and \$363,785 for improvements.

Information provided by the Assessor, indicated there were restrictions on the sale of the property, and previously a court order had determined that the fair market value of the land was set at 50%. The Assessor testified that this ruling had been followed for 2015 and prior years.

The Appellant provided no clear, cogent, and convincing evidence that the Assessor was in error.

Therefore, the Board sustained the assessed value of \$99,750 land and \$363,785 improvements for a total of \$463,535.



Dated this 23<sup>rd</sup> day of August, 2016

  
R.A. McKibbin, Chairperson's Signature

  
Clerk's Signature

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