

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on September 2, 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:

Michael Wardell
1001 4th Ave Ste 3200
Seattle, WA 98154-1003

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: Wardell, Michael
Parcel Number(s): 22007-50-00057
Assessment Year: 2015 Petition Number: 224.2016

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>11,250</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>11,250</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>11,250</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>11,250</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, Michael Wardell, was in attendance at the hearing. The Assessor was represented by Bruce Martin.

The Appellant provided two comparable sales that were adjacent to the subject parcel. Neither the Appellant nor the Assessor provided evidence that these comparable sales were arm's length sales.

The Appellant testified that the top soil was missing from the subject parcel and the land was filled with scotch broom.

The Assessor provided 13 comparable sales of similar size and type to the subject parcel in the same neighborhood with a median of \$11,500.

The Board determined the Appellant did not provide clear, cogent or convincing evidence that the Assessor's valuation was in error.

The Board therefore upheld the assessed value of \$11,250 for the subject parcel.

Dated this 30th 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 September 2, 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:

Kenneth D Graham
12581 E SR 106
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: Graham, Kenneth D
Parcel Number(s): 22220-33-00020
Assessment Year: 2015 Petition Number: 181.2016

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>455,460</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>83,390</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>538,850</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>394,805</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>80,890</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>475,695</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 Appellant, Kenneth D. Graham, was in attendance at the hearing. The Assessor was represented by Tom Gibbons and Phil Franklin.

After hearing testimony from the Appellant, the Assessor revised the value of the land determining that only 150 front feet should be valued as waterfront; whereas 25 front feet should be valued as road right-of-way.

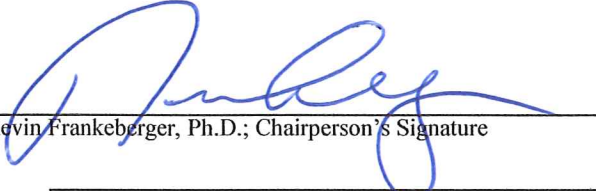
Therefore, the Appellant only needed to provide a preponderance of evidence that the original value was incorrect. The Appellant agreed with the new assessed value of \$394,805 for the land.

The Appellant testified in fact, the home did not have a furnace as indicated by the Assessor, but rather had baseboard heating.

Therefore, the Board determined a deduction of \$2,500 as appropriate to correct this error.

The Board sustained the agreed upon revised land value of \$394,805 and overruled the improvement value, setting the improvement value at \$80,890 for a total for \$475,695.

Dated this 30th day of August, 2016



Kevin Frankeberger, Ph.D.; 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