

**Order of the Mason County
Board of Equalization**

Property Owner: Watson, Eric
Parcel Number(s): 22018-53-00126
Assessment Year: 2015 Petition Number: 149.2016

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>13,250</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>13,250</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>9,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>9,000</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).

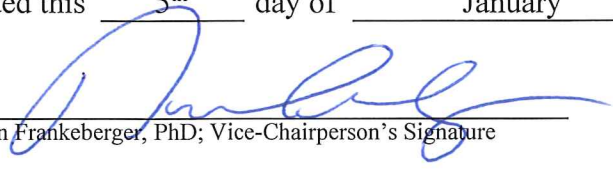
The Appellant, Eric Watson, was not in attendance at the hearing. The Assessor was represented by IdaMae Ryen and Oliver Querin.

The original valuation for the subject parcel was \$13,250 for the land. There were no improvements.

The Assessor submitted an assessment roll correction (ARC) to the taxpayer for \$9,000. Mr. Watson did not sign the ARC.

Therefore, the Board concurred with the Assessor's corrected value of \$9,000 for the land on the subject property, as per the ARC.

Dated this 5th day of January, 2017


Kevin Frankeberger, PhD; Vice-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

**Order of the Mason County
Board of Equalization**

Property Owner: Wheatley, Christopher
Parcel Number(s): 12119-51-00030
Assessment Year: 2015 Petition Number: 364.2016

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>52,250</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>45,140</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>97,390</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>39,035</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>45,140</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>84,175</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).

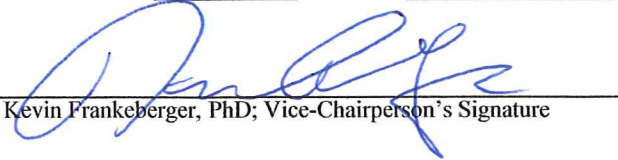
The property owner, Christopher Wheatley, was not present. The Assessor was represented by IdaMae Ryen and Oliver Querin.

The taxpayer provided no convincing evidence that the Assessor was in error.

The Assessor provided four comparable sales. Three of the four sales indicated a relatively tight range of value and support the adjusted assessed value of \$84,175.

Therefore, the Board overruled the original assessed value of \$97,390 and accepted the Assessor's recommended adjusted value of \$84,175 for the subject parcel.

Dated this 5th day of January, 2017


Kevin Frankeberger, PhD; Vice-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