

Order of the Mason County

Board of Equalization

Property Owner: Knop, Christine

Parcel Number(s): 22005-53-00028

Assessment Year: 2015

Petition Number: 371.2016

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>26,675</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>26,675</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>26,675</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>26,675</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).

Christine Knop, Appellant was not present during the hearing. The Assessor was represented by Oliver Querin and IdaMae Ryen.

The Appellant provided four comparable sales on the petition, one of which could not be verified by County records. The other three comparable sales provided by the Appellant did not include information as to the lot size, any improvements, location, which respect to waterfront or other data which effects the sale price. Therefore, the Board could not consider these sales to be comparable for the subject parcel.

The Appellant listed the estimate of value of \$223,000 for four lots purchased in July 2015. However, the Appellant did not provide their estimate of fair market value for this specific parcel.

The Assessor provided four comparable sales in the subject area which determined that the Assessor's assessed value fell within the mean and median range of the four comparable sales, provided by the Assessor.

Therefore, the Board sustained the Assessor's fair market value of \$26,675.

Petition No. 371.2016

Parcel No. 22005-53-00028

Dated this 2nd day of February, 2017



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

NOTICE

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REV 64 0058 (2/16/12)

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

Property Owner: Knop, Christine
 Parcel Number(s): 22005-53-00029
 Assessment Year: 2015 Petition Number: 372.2016

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

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>26,675</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>26,675</u>

<input checked="" type="checkbox"/> Land	\$	<u>26,675</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>26,675</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).

Christine Knop, Appellant was not present during the hearing. The Assessor was represented by Oliver Querin and IdaMae Ryen.

The Appellant provided four comparable sales on the petition, one of which could not be verified by County records. The other three comparable sales provided by the Appellant did not include information as to the lot size, any improvements, location, which respect to waterfront or other data which effects the sale price. Therefore, the Board could not consider these sales to be comparable for the subject parcel.

The Appellant listed the estimate of value of \$223,000 for four lots purchased in July 2015. However, the Appellant did not provide their estimate of fair market value for this specific parcel.

The Assessor provided four comparable sales in the subject area which determined that the Assessor's assessed value fell within the mean and median range of the four comparable sales, provided by the Assessor.

Therefore, the Board sustained the Assessor's fair market value of \$26,675.

Dated this 2nd day of February, 2017



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Order of the Mason County Board of Equalization

Property Owner: Knop, Christine
 Parcel Number(s): 22005-53-00073
 Assessment Year: 2015 Petition Number: 373.2016

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>147,925</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>151,925</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>132,910</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>136,910</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, Christine Knop, was not in attendance at the hearing. Oliver Querin and IdaMae Ryen were present at the hearing representing the Assessor.

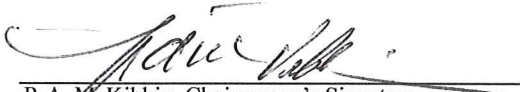
The Appellant provided four comparable sales on the petition, one of which could not be verified by County records. The other three comparable sales provided by the Appellant did not include information as to the lot size, any improvements, location, which respect to waterfront or other data which effects the sale price. Therefore, the Board could not consider these sales to be comparable for the subject parcel.

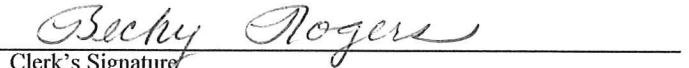
The Appellant listed the estimate of value of \$223,000 for four lots purchased in July 2015. However, the Appellant did not provide an estimate of fair market value for the subject parcel.

The Assessor provided six comparable sales which were time-adjusted to market value as of January 1, 2015. Furthermore, a front footage factor was provided for the six comparable sales with an indicated mean and median value. The assessed value of the subject property fell above the trend line. Therefore the Assessor adjusted the fair market value for subject property.

The Board sustained the recommended adjusted value of \$136,910 for the subject parcel with the land value set at \$132,910 and the improvement value \$4,000.

Dated this 28th day of February, 2017


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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

Property Owner: Knop, Christine
Parcel Number(s): 22005-53-00074
Assessment Year: 2015 Petition Number: 374.2016

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>150,350</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>150,350</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>138,670</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>138,670</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 owner, Christine Knop, was not in attendance at the hearing. The Assessor's representatives, Oliver Querin and IdaMae Ryen, were present at the hearing.

The Appellant provided four comparable sales on the petition, one of which could not be verified by County records. The other three comparable sales provided by the Appellant did not include information as to the lot size, any improvements, location, which respect to waterfront or other data which effects the sale price. Therefore, the Board could not consider these sales to be comparable for the subject parcel.

The Appellant listed the estimate of value of \$223,000 for four lots purchased in July 2015. However, the Appellant did not provide their estimate of fair market value for this specific parcel.

The Assessor provided six comparable sales which were time-adjusted to market value as of January 1, 2015. Furthermore, a front footage factor was provided for the six comparable sales with an indicated mean and median value. The assessed value of the subject property fell above the trend line and therefore the Assessor adjusted the fair market value.

The Board sustained the recommended adjusted value of \$138,670 for the subject parcel.

Dated this 2nd day of February, 2017



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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