

# Order of the Mason County Board of Equalization

Property Owner: Kalivoda, Petr & Lana  
 Parcel Number(s): 62012-24-90030  
 Assessment Year: 2016 Petition Number: 5.2017

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>40,800</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>107,580</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>148,380</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>30,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>107,580</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>137,580</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 owner, Petr Kalivoda, was present at the hearing. The Assessor's representatives in attendance at the hearing were: IdaMae Ryen and Oliver Querin.

At the hearing, the Appellant presented three comparable sales, which the Board reviewed and considered. One of the three comparables was also included in the Assessor's comparable sales.

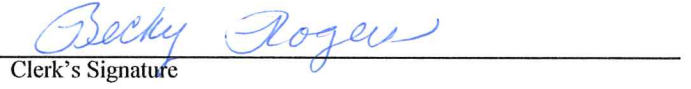
The Assessor presented four comparable sales in defense of their fair market value.

The Appellant failed to provide a preponderance of evidence that the Assessor's value was in error.

Therefore, the Board accepted the revised land value of \$30,000 which was agreed upon by the Appellant. The improvement value remained at \$107,580 for a total value of \$137,580 for the subject parcel.

Dated this 28<sup>th</sup> day of February, 2017

  
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**

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

Property Owner: Kalivoda, Petr & Lana  
Parcel Number(s): 62012-24-90040  
Assessment Year: 2016 Petition Number: 6.2017

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>40,800</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>40,800</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>30,000</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>30,000</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, Petr Kalivoda, was present at the hearing. The Assessor was represented by IdaMae Ryen and Oliver Querin.

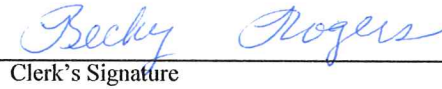
During the hearing, the Assessor presented an Assessment Roll Correction (ARC) indicating the fair market value of the property to be \$30,000 to which the Appellant agreed.

Therefore, the Board set the fair market value at \$30,000 for the subject parcel.

Dated this 28<sup>th</sup> day of February, 2017



R.A. McKibbin, Chairperson's Signature



Becky Rogers  
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: Snapp, Ginger  
Parcel Number(s): 22020-24-00100  
Assessment Year: 2015 Petition Number: 382.2016

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>112,500</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>112,500</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>37,000</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>37,000</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 owner, Ginger Snapp, was present at the hearing. IdaMae Ryen and Oliver Querin represented the Assessor at the hearing.

The Appellant purchased the subject property in December 2015 for \$37,000.

The subject property was initially listed at \$49,900 and subsequently it was reduced to \$39,900. The property was on the market for 146 days before selling for \$37,000. The Appellant, who owns the adjacent property, indicated she purchased the subject property to provide a buffer zone for her existing property. In the opinion of the Board, the Appellant was the best potential purchaser of this property, in so far as it protected/enhanced the value of her existing "tangent" property. Furthermore, testimony indicated it was an arm's length agreement.

The three comparable sales submitted by the Assessor were carefully considered by the Board, as were the ten comparable sales submitted by the Appellant.

The time that this property was on the market, the fact that it was an arm's length agreement, and the comparable sales submitted by the appellant, provided the Board with clear cogent and convincing evidence that the Assessor's market value was in error.

Dated this 28<sup>th</sup> day of February, 2017

  
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**