

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

Property Owner: Daniel & Linda Thompson  
Parcel Number(s): 22318-75-00080  
Assessment Year: 2016 Petition Number: 2.2017

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>64,530</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>64,530</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>35,490</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>35,490</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, Daniel Thompson was not present at the hearing. The Assessor was represented by IdaMae Ryen and Oliver Querin.

The Board accepted from the Assessor's representative an Assessment Roll Correction revising the fair market value to \$35,490.

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

Furthermore, the Assessor's representative indicated that the Appellant verbally agreed upon the value of \$35,490 for the subject property.

Dated this 2<sup>nd</sup> day of March, 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.

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

Property Owner: Jozsef Kovacs  
Parcel Number(s): 62015-23-00000  
Assessment Year: 2016 Petition Number: 376.2016

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>73,735</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>98,890</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>172,625</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>73,735</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>98,890</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>172,625</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).

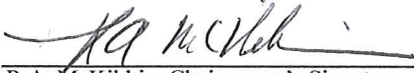
The Owner, Jozsef Kovacs, was present at the hearing. The Assessor was represented by IdaMae Ryen and Oliver Querin.

The Appellant indicated that he paid \$120,000 for the property and subsequently placed a mobile home on the property, which added \$52,000 to the existing improvement value, for a total investment of \$172,000.

The Assessor has assessed fair market value at \$172,625. During the course of the hearing, the Appellant felt that \$172,625 was an accurate assessment of fair market value.

Furthermore, the Appellant provided no clear, cogent and convincing evidence that the Assessor was in error. The Board sustained the assessed value.

Dated this 2<sup>nd</sup> day of March, 2017

  
R.A. McKibbin, Chairperson's Signature

  
Clerk's Signature

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