

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 12, 2017, 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:

John Byerly
PO Box 133
Belfair, WA 98528

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: Map@co.mason.wa.us

*Emailed
5/17/2017
B.R.*

Becky Rogers

Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: John Byerly
Parcel Number(s): 12331-23-90120
Assessment Year: 2016 Petition Number: 61.2017

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>59,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>8,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>67,900</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>59,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>8,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>67,900</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, John Byerly, was present at the hearing. Oliver Querin & Tom Gibbons represented the Assessor at the hearing. Assessor Melody Peterson was also in attendance at the hearing.

The Appellant presented three comparables. Only one comparable was an actual sale at \$135,000. The sale occurred on 3/22/2012. The other two comparables listed only noted the assessed value.

The Appellant provided extraordinary amounts of information, largely based on assessed values of adjoining properties.

The Assessor presented nine comparable sales, with residual land values, ranging from \$14,565 to \$131,340. The subject residual land value of \$59,400 fell below the trend line. The Appellant agreed with the improvement value of \$8,500.

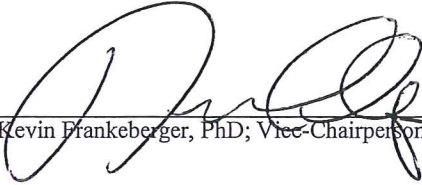
The Appellant did not provide clear, cogent and convincing evidence to overrule the assessed value.

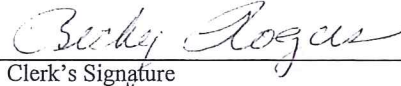
The Board upholds the Assessor's original value of \$59,400 for the land and \$8,500 for the improvement value for a total of \$67,900.

Petition No. 61.2017

Parcel No. 12331-23-90120

Dated this 4th day of May, 2017


Kevin Frankeberger, PhD; Vice-Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: John Byerly
Parcel Number(s): 12331-23-90121
Assessment Year: 2016 Petition Number: 62.2017

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>61,800</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>256,965</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>318,765</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>61,800</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>256,965</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>318,765</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).

John Byerly, Appellant, was present at the hearing. Oliver Querin & Tom Gibbons represented the Assessor at the hearing. Assessor Melody Peterson was also in attendance at the hearing.

The Appellant presented two sale properties as comparables ranging from \$112,000 in 2014 to \$135,000 in 2012.

The Appellant provided extraordinary amounts of information, largely based on assessed values of adjoining properties.

The Assessor presented eight comparable sales ranging from \$89,000 to \$385,000. The trend line analysis showed the subject parcel to be in line with these sales.

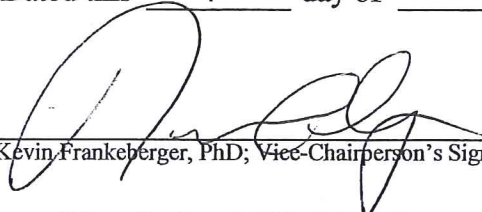
The Appellant did not provide clear, cogent and convincing evidence to overrule the assessed value.


The Board upholds the Assessor's original value of \$61,800 for the land and \$256,965 for the improvement value for a total of \$318,765.

Petition No. 62.2017

Parcel No. 12331-23-90121

Dated this 4th day of May, 2017


Kevin Frankeberger, PhD; Vice-Chairperson's Signature


Clerk's Signature

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Becky Rogers
Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: John Byerly
Parcel Number(s): 12331-23-90131
Assessment Year: 2016 Petition Number: 63.2017

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>51,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>72,930</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>123,930</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>51,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>72,930</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>123,930</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).

John Byerly, Appellant, was present at the hearing. Oliver Querin & Tom Gibbons represented the Assessor at the hearing. Assessor Melody Peterson was also in attendance at the hearing.

The Appellant presented two sale properties as comparables ranging from \$112,000 in 2014 to \$135,000 in 2012.

The Appellant provided extraordinary amounts of information, largely based on assessed values of adjoining properties.

The Assessor presented eight comparable sales ranging from \$89,000 to \$385,000. The trend line analysis showed the subject parcel to be in line with these sales.

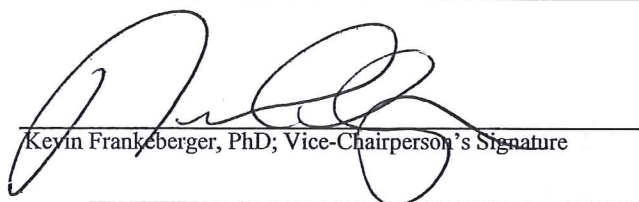
The Appellant did not provide clear, cogent and convincing evidence to overrule the assessed value.

The Board upholds the Assessor's original value of \$51,000 for the land and \$72,930 for the improvement value for a total of \$123,930.

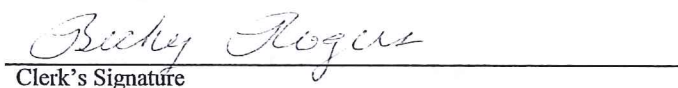
Petition No. 63.2017

Parcel No. 12331-23-90131

Dated this 4th day of May, 2017



Kevin Frankeberger, PhD; Vice-Chairperson's Signature



Clerk's Signature

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*Emailed
5/17/2017
BR*



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: John Byerly
Parcel Number(s): 12331-23-90012
Assessment Year: 2016 Petition Number: 64.2017

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>34,890</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>32,065</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>66,955</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>34,890</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>32,065</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>66,955</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).

In attendance at the hearing: John Byerly, Appellant; Assessor's Representatives: Oliver Querin, Tom Gibbons and Assessor Melody Peterson.

The Appellant presented one comparable sale for \$135,000, which occurred on 3/22/2012.

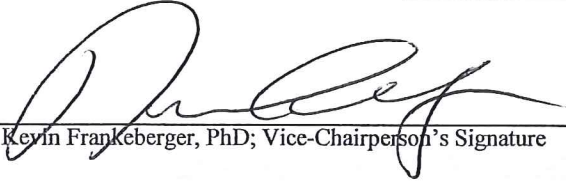
The Appellant provided extraordinary amounts of information, largely based on assessed values of adjoining properties.


The Assessor presented nine comparable sales, with residual land values ranging from \$32,325 to \$55,590. The subject residual land value of \$34,890 fell below the trend line. The Appellant agreed with the improvement value of \$32,065.

The Appellant did not provide clear, cogent and convincing evidence to overrule the assessed value.

The Board upholds the Assessor's original value of \$34,890 for the land and \$32,065 for the improvements for a total of \$66,955.

Dated this 4th day of May, 2017


Kevin Frankeberger, PhD; Vice-Chairperson's Signature


Clerk's Signature

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*Emailed
5/17/2017
BR.*



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: John Byerly
Parcel Number(s): 12206-51-00017
Assessment Year: 2016 Petition Number: 66.2017

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>18,600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>18,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>6,200</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>6,200</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).

In attendance at the hearing: John Byerly, Appellant; Assessor's Representatives: Tom Gibbons and Oliver Querin; and Melody Peterson, Assessor.

The Appellant provided two comparable sales. Each sale was for \$6,200.

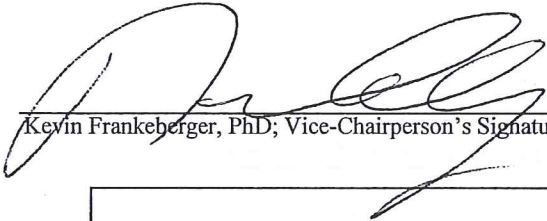
The Assessor provided oral testimony, but no written supporting documentation.

The Assessor offered an assessment roll correction, which the Appellant did not accept.

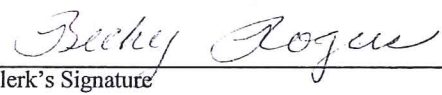
The Board determined the Appellant provided a preponderance of evidence to overrule the assessed value of the subject property.

The Board set the land value at \$6,200.

Dated this 4th day of May, 2017



Kevin Frankeberger, PhD; Vice-Chairperson's Signature



Clerk's Signature

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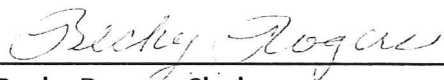
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Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County Board of Equalization

Property Owner: John Byerly
 Parcel Number(s): 12331-23-90010
 Assessment Year: 2016 Petition Number: 65.2017

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>49,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>14,510</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>63,710</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>24,880</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>14,510</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>39,390</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 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, John Byerly, was present at the hearing. Oliver Querin & Tom Gibbons represented the Assessor at the hearing. Assessor Melody Peterson was also in attendance at the hearing.

The Appellant provided one comparable sale in the amount of \$135,000 from 3/22/2012.

The Assessor provided oral testimony, but no written supporting documentation.

The Assessor provided an assessment roll correction, which the Appellant did not accept.

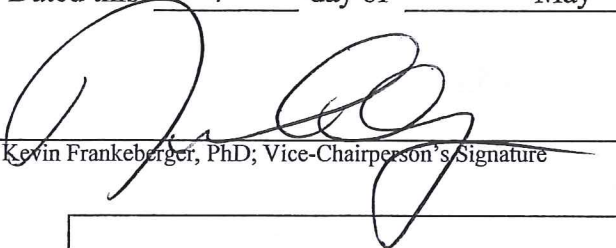
The Board determined the Appellant provided a preponderance of the evidence to overrule the assessed value of the subject land.

The Board set the land value at \$24,880 and sustains the improvement value as agreed upon by the Appellant and Assessor at \$14,510 for a total of \$39,390.

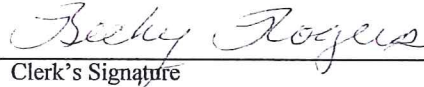
Petition No. 65.2017

Parcel No. 12331-23-90010

Dated this 4th day of May, 2017



Kevin Frankeberger, PhD; Vice-Chairperson's Signature



Becky Rogers
Clerk's Signature

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