

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

Property Owner: Charles J & Margaret K Chambers
Parcel Number(s): 51902-41-00010
Assessment Year: 2016 Petition Number: 69.2017

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>89,145</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>89,145</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>12,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>12,000</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 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).

Charles Chambers, Appellant, was in attendance at the hearing. The Assessor was represented by IdaMae Ryen and Bruce Martin. Assessor Melody Peterson was present.

The Assessor provided five comparable sales which differed from the subject property in so far as these five comparable sales had unlimited ingress and egress to the property. Ingress and egress to the subject property is limited to the transportation of agricultural products only, as evidenced by Green Diamond (surrounding land owner) documentation provided by the Appellant.

The Appellant, Mr. Chambers, indicated he is a professional forester experienced in the industry in valuation of such properties.

In lieu of truly comparable sales from the Assessor, as evidenced by the Assessor's comments that they could not locate sales with a similar restriction on ingress and egress, the Board concluded that the estimated value, provided by the Appellant, of \$600 per acre represented clear, cogent and convincing evidence.

The Board set the market value for the parcel at \$12,000 for the subject parcel.


Petition No. 69.2017

Parcel No. 51902-41-00010

Dated this 9th day of May, 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.

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