

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

Property Owner: David A Collins
Parcel Number(s): 22220-33-90080
Assessment Year: 2016 Petition Number: 109.2017

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>312,310</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>39,795</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>352,105</u> |

BOE True and Fair Value Determination

| | | |
|--|-----------|-----------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>180,000</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>39,795</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>219,795</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, David Collins, was present at the hearing. The Assessor was represented by IdaMae Ryen and Bruce Martin.

The subject property was originally listed for \$449,000 and subsequently, over a period of two years, reduced and sold for \$180,000 as unimproved property. This sale was considered to be an arm's length agreement. The Board determined the \$180,000 sale price represented the fair market value of the subject parcel.

Comparable sales submitted by the Assessor consisted of eight sales from the period of 2011 thru July 2016. Due to limited information, these sales were discounted by the Board.

The Board accepted the Assessor's determination of improvement value, which the Assessor indicated included improvements through August 2016.


The Board overruled the assessed value and set the land value at \$180,000 and the improvement value at \$39,795 for a total of \$219,795 for the subject parcel.

Petition No. 109.2017

Parcel No. 22220-33-90080

Dated this 16th 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.

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: Vicki L Betsinger
Parcel Number(s): 12220-50-07008
Assessment Year: 2016 Petition Number: 106.2017

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>147,185</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>147,185</u> |

BOE True and Fair Value Determination

| | | |
|--|-----------|-----------------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>114,400</u> |
| <input type="checkbox"/> Improvements | \$ | <u> </u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>114,400</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, Vicki Betsinger, attended the hearing. Barry Betsinger was also in attendance. The Assessor was represented by IdaMae Ryen and Bruce Martin.


The Assessor provided four comparable sales, which after listening to verbal testimony by the Appellant and a thorough review of the accuracy of the sales, the Board considered only one to be a relevant comparable sale. This comparable sale sold for \$220,000 with an assessed improvement value of \$48,200 indicating the value of the land to be \$171,800 or \$13.00 per square foot. Utilizing the \$13.00 square foot value, the Board determined the market value to be \$114,400.

Petition No. 106.2017

Parcel No. 12220-50-07008

Dated this 16th day of May, 2017


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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