

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

Property Owner: David Linth
Parcel Number(s): 32024-51-00909
Assessment Year: 2015 Petition Number: 365.2016

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>251,715</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>251,715</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>70,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>70,000</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 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, David Linth, was in attendance at the hearing. The Assessor was represented by IdaMae Ryen and Oliver Querin.

The original assessed value of the subject property was \$251,715. The Assessor recommended a reduction to \$108,100 which resulted in the level of evidence being reduced to preponderance. The large disparity, in this number, represented a significant error in the valuation of the property.

The subject property sold for \$70,000 in March 2016 as an arm's length agreement. Prior to this property selling for \$70,000 it had been on the market for 8 years with numerous price reductions. Therefore, in the Board's opinion, this sale established the fair market value of the subject property.


The Assessor, in their defense of value, indicated that the initial value did not recognize the numerous negative characteristics of the property and that for appraisal purposes, an arbitrary standard deduction of 50% was applied. The Board considered the Appellant's argument that the fair market value of the property was the actual sales price of the property. This represented a preponderance of the evidence in establishing the fair market value of \$70,000.

Petition No. 365.2016

Parcel No. 32024-51-00909

Dated this 23rd day of May, 2017


R.A. McAbbin, Chairperson's Signature


Clerk's Signature

NOTICE
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Distribution: • Assessor • Petitioner • BOE File

Order of the Mason County Board of Equalization

Property Owner: David Linth
 Parcel Number(s): 32024-51-00909
 Assessment Year: 2016 Petition Number: 10.2017

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>231,305</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>231,305</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>70,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>70,000</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 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: David Linth, Appellant; Oliver Querin & IdaMaeRyen, Assessor's representatives.

The Appellant David Linth presented two petitions to the Board: Petition 365.2016 (assessment year 2015) and Petition 10.2017 (assessment year 2016).

The original assessed value of the subject property was \$231,305. The Assessor recommended a reduction to \$108,100 which resulted in the level of evidence being reduced to preponderance. The large disparity, in this number, represented a significant error in the valuation of the property.

The subject property sold for \$70,000 in March 2016 as an arm's length agreement. Prior to this property selling for \$70,000 it had been on the market for 8 years with numerous price reductions. Therefore, in the Board's opinion, this sale established the fair market value of the subject property.

The Assessor, in their defense of value, indicated that the initial value did not recognize the numerous negative characteristics of the property and that for appraisal purposes, an arbitrary standard deduction of 50% was applied. The Board considered the Appellant's argument that the fair market value of the property was the actual sales price of the property. This represented a preponderance of the evidence in establishing the fair market value of \$70,000.

The Assessor testified that the fair market value of the subject property for the assessment year 2015 and 2016 should not have changed.

Therefore, the board considered the fair market value for this hearing to be the same as the prior hearing (Petition 365.2016).

Dated this 23rd day of May, 2017


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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

Property Owner: Ronald J German
Parcel Number(s): 22223-51-02008
Assessment Year: 2016 Petition Number: 110.2017

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>42,930</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>42,930</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>42,930</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>42,930</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).

The Appellant was represented by Roni German and Gerald Richards. IdaMae Ryen represented the Assessor at the hearing.

Both the Appellant and the Assessor provided comparable sales. The Board determined that the Appellant did not provide clear, cogent and convincing evidence that the Assessor was in error.

Furthermore, the Appellant currently has the subject parcel for sale at an asking price of \$44,900.

The Board sustained the assessed value at \$42,930.

Petition No. 110.2017

Parcel No. 22223-51-02008

Dated this 23rd day of May, 2017



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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

Property Owner: Jeffrey L & Christina M Cizek
Parcel Number(s): 12220-50-17010
Assessment Year: 2016 Petition Number: 111.2017

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>171,925</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>158,930</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>330,855</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>140,740</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>158,930</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>299,670</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 Appellants, Jeffrey & Christina Cizek, attended the hearing. The Assessor was represented by Bruce Martin & IdaMae Ryen at the hearing.

The Appellant presented four comparable sales in defense of their value, all of which had an indicated land value below the assessed value. The Board also considered the extensive wetland on the property, the marginal waterfront as a result of tidal movement and the negative impact of commercial shellfish farming directly in front and beside the subject property. An analysis prepared by the Board included information provided by the Appellant and the information provided by the Assessor which resulted in the Board applying a 20% discount factor to value the land.

The Board set the land value at \$140,740 and sustained the improvement value of \$158,930 for a total of \$299,670.

Dated this 23rd day of May, 2017


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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