

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

Property Owner: Kari Scott
Parcel Number(s): 22202-52-00009
Assessment Year: 2016 Petition Number: 112.2017

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

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>104,290</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>104,290</u>

<input checked="" type="checkbox"/> Land	\$	<u>104,290</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>104,290</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, Kari Scott, attended the hearing. The Assessor was represented by Tom Gibbons and IdaMae Ryen at the hearing.

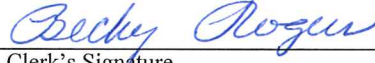
The Appellant was present and provided no clear, cogent and convincing evidence to overrule the Assessor's valuation of \$104,290.

The Assessor provided nine comparable sales indicating and trend line analysis which indicates the subject property fell far below all of the comparable sales provided.

Dated this May day of 30th, 2017



Deborah Reis, 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: Kristina Schweigert
Parcel Number(s): 12221-21-00020
Assessment Year: 2016 Petition Number: 113.2017

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>180,860</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>355,145</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>536,005</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>180,860</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>355,145</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>536,005</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).

Kristina Schweiger and John Kingery represented the Appellant at the hearing. Bruce Martin & IdaMae Ryen represented the Assessor at the hearing.

The Appellant provided partial information on a fee appraisal performed on January 2013 wherein the appraiser indicated the market value was \$480,000. The documents provided to the Board on the fee appraisal were incomplete, as these documents did not include comparable sales.

The Appellant also indicated that the square footage of the home was less than the square footage in the records provided by the county; however, no evidence was submitted to support this assertion of an error in square footage.

The Appellant further indicated that maintenance problems existed due to water damage and drainage issues. The Assessor in their verbal testimony indicated that these maintenance and drainage issues had been addressed in their determination of value.

The Appellant provided no clear, cogent and convincing evidence that the Assessor's value was in error.

Therefore, the Board sustains the assessed value of \$536,005.

Petition No. 113.2017

Parcel No. 12221-21-00020

Dated this 30th day of May, 2017


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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