

Order of the Mason County Board of Equalization

Property Owner: Timothy & Diane Hoosier

Parcel Number(s): 31902-44-90030

Assessment Year: 2016

Petition Number: 166.2017

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>70,540</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>304,830</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>375,370</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>70,540</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>304,830</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>375,370</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).

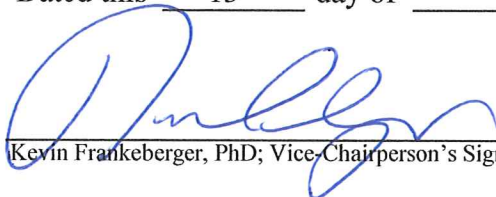
The Appellant, Timothy & Diane Hoosier, were not present at the hearing. The Assessor was represented by IdaMae Ryen and Tom Gibbons.

The Appellant provided a narrative noting the odor from the nearby marijuana farm was detrimental to the value of the property.

The Assessor provided five comparable sales all within the Sells neighborhood which sold during 2015-2016. The subject property was purchased in 2014 as a forced sale at \$350,000. The Appellant indicated a fee appraisal, for the subject property, had been performed in March 2014 for \$395,000.

The Board determined that no clear, cogent and convincing evidence was presented to overrule the Assessor's valuation.

Dated this 13th day of June, 2017


Kevin Frankeberger, PhD; Vice-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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