

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

Property Owner: Michael G & Bijou A White
Parcel Number(s): 12220-50-81005
Assessment Year: 2016 Petition Number: 177.2017

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>46,455</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>108,810</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>155,265</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>46,455</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>108,810</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>155,265</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, Michael White, was in attendance at the hearing. The Assessor was represented by IdaMae Ryen.

Mr. White noted the property has not declined in value and is currently assessed at \$155,265. A review of the historical valuation of the property indicates that in 2015 the property was assessed at \$195,855. In 2016, the value was listed at \$201,710. The Assessor's representative gave witness that market factors resulted in this significant decline in market value for the subject area.

The Appellant did not provide clear, cogent, and convincing evidence that the Assessor was in error.

Therefore, the Board supports the Assessor's determination of fair market value of \$155,265 for the subject parcel.

Dated this 20th day of June, 2017



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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

Property Owner: Lawrence & Nancy Rudolph
Parcel Number(s): 32218-50-00012
Assessment Year: 2016 Petition Number: 120.2017

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>172,440</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>92,755</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>265,195</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>146,440</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>92,755</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>239,195</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).

Lawrence & Nancy Rudolph, Appellants, were present at the hearing. The Assessor was represented by Bruce Martin & IdaMae Ryen.

The Appellant presented factors relating to the subject property: obstructed view, critical topography leading from the home down to the beach, which included a very steep slope to the beach area, and a location which had a primitive road access.

The Board analyzed the five comparable sales submitted by the Assessor, looking closely at the land value as indicated on the Assessor's spreadsheet and determined that the fair market value of the property is \$146,440.

Furthermore, the Appellant did provide one comparable sale, which the Board took into consideration in their decision.

The Board set the land value at \$146,440 and the improvement value at \$92,755 for a total of \$239,195 for the subject parcel.

Dated this 20th day of June, 2017



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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

Property Owner: John McNeish
Parcel Number(s): 12105-51-63002
Assessment Year: 2016 Petition Number: 131.2017

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>210,680</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>98,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>309,280</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>192,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>98,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>290,600</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, John McNeish, was in attendance at the hearing. The Assessor was represented by IdaMae Ryen.

The Appellant provided numerous comparable sales, which were not included in the Assessor's comparable sales. The Board could not determine the land value versus total value of the comparable sales as provided by the Appellant, and therefore focused on the land value of the four comparable sales as provided by the Assessor.

On analyzing the land value of the four comparable sales, the Board determined that the fair market land value of the subject property be \$192,000.

The Appellant did not challenge the improvement value of \$98,600.

Dated this 20th day of June, 2017



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Order of the Mason County Board of Equalization

Property Owner: Matthew A Burgher
 Parcel Number(s): 12305-50-00021
 Assessment Year: 2016 Petition Number: 60.2017

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>119,340</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>363,855</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL	\$ <u>483,195</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>119,340</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>338,040</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL	\$ <u>457,380</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 not present at the hearing. Bruce Martin & IdaMae Ryen represented the Assessor at the hearing.

Today's hearing is a continuation of a prior hearing, at the request of the Appellant, who indicated he did not have adequate 14 business days notice to the prior hearing date.

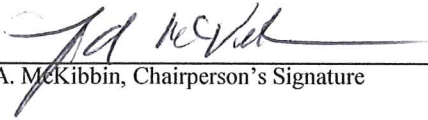
While the Appellant was not present, he did submit new documentation in the form of an email dated 6/5/2017.

The six points emphasized by the Appellant, in the 6/5/2017 email were reviewed with the Assessor's representatives and analyzed by the Board.

The Board concluded that the Assessor's recommendation of \$457,360 for land and improvements indicated the true and fair market value. The Assessor reduced the original assessment, based upon a new inspection of the quality of the home.

The Board set the land value at \$119,340 and the improvement value at \$338,040 for the subject parcel.

Dated this 20th day of June, 2017



R.A. McKibbin, Chairperson's Signature



Becky Rogers
Clerk's Signature

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