

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

Property Owner: William Isley
Parcel Number(s): 12220-50-68002
Assessment Year: 2016 Petition Number: 164.2017

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>55,680</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>58,180</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>55,680</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>58,180</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).

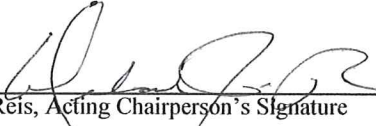
The Appellant, William Isley, represented himself at the hearing. The Assessor's representatives at the hearing included Tom Gibbons and IdaMae Ryen.

The Appellant did not provide any information for his requested reduction in valuation of the subject parcel. The Appellant discussed a zoning issue, which is not under the Board's perview.

The Assessor provided seven comparable sales as well as a trend line analysis indicating that the subject parcel fell below the value of the said comparable sales.

Therefore, the Board sustained the original valuation of \$58,180 for the subject parcel.

Dated this 6th day of July, 2017


Deborah Reis, Acting 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: William Isley
Parcel Number(s): 12220-50-69001
Assessment Year: 2016 Petition Number: 165.2017

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>72,280</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>74,780</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>72,280</u>
<input type="checkbox"/> Improvements	\$	<u>2,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>74,780</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).

William Isley, Appellant, was in attendance at the hearing. The Assessor was represented by Tom Gibbons and IdaMae Ryen.

The Appellant did not provide any information for his requested reduction in valuation of the subject parcel. The Appellant discussed a zoning issue, which is not under the Board's purview.

The Assessor provided seven comparable sales as well as a trend line analysis indicating that the subject parcel fell below the value of the said comparable sales.

Therefore, the Board sustained the original valuation of \$74,780 for the subject parcel.

Dated this 6th day of July, 2017


Deborah Reis, Acting 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: Ernest P & Shirley A McGibbon
Parcel Number(s): 12220-50-06903
Assessment Year: 2016 Petition Number: 124.2017

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>76,865</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>76,865</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>76,865</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>76,865</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).

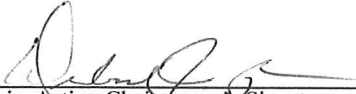
The Appellants, Ernest & Shirley McGibbon were in attendance at the hearing. The Assessor was represented by Tom Gibbons and IdaMae Ryen.

The Appellant provided information that the subject property was not a fully buildable lot and is waterfront. The parcel is mostly under water a good portion of the year. However, the Appellant did not provide any market sales for clear, cogent and convincing evidence that the valuation should be reduced.

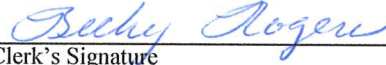
The Assessor provided nine comparable sales; five of which were commercial waterfront properties in the vicinity of the subject property. The Assessor also provided the dollars per front foot, for each of these properties ranging from \$1,201 per front foot to \$2,887 per front foot. The subject property with 80 front feet was valued at \$961 per front foot, falling below the comparable sales front foot values.

Therefore, the Board upholds the Assessor's value of \$76,865 for the subject parcel.

Dated this 6th day of July, 2017



Deborah Reis, Acting 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