

# Order of the Mason County

## Board of Equalization

Property Owner: Ruth Willard, et al

Parcel Number(s): 32232-54-00019

Assessment Year: 2017 Petition Number: 72.2018

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>200,450</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>50,765</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>251,215</u></b>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>200,450</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>50,765</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>251,215</u></b>

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).

Betsy Close represented the Appellant at the hearing. IdaMae Jensen represented the Assessor at the hearing.

The Appellant presented three comparable sales which the Board reviewed. The subject property is waterfront property. Two of the three comparable sales were view properties and not waterfront properties.

The Assessor submitted four comparable sales, which when adjusted, supported the assessed value of \$251,215.


The Board determined the Appellant did not provide clear, cogent and convincing evidence that the Assessor's value was in error. Therefore, the Board sustained the assessed value of the subject parcel at \$251,215.

Petition No. 72.2018

Parcel No. 32232-54-00019

Dated this 27<sup>th</sup> day of February, 2018

  
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.

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# Order of the Mason County

## Board of Equalization

Property Owner: Donald & Lynn Foster

Parcel Number(s): 22005-50-00032

Assessment Year: 2017 Petition Number: 79.2018

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>158,645</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>325,050</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>483,695</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>158,645</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>325,050</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>483,695</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).

Don & Lynn Foster, Appellants, were present at the hearing. Oliver Querin & IdaMae Jensen, Assessor's Representatives, attended the hearing.

The Appellant presented four comparable sales ranging in price from \$406,000 to \$455,000, three of which were located in comparable market areas. However, these three comparable sales did not provide clear, cogent and convincing evidence that the Assessor's valuation was in error.

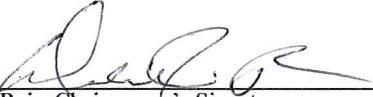
The Appellant also submitted an analysis of adjacent property with respect to assessed value. The Board indicated to the Appellant that assessed values of other properties were not factors that the Board used to consider fair market value.

The Assessor noted that the market increased in value over the last assessment year by 8.5%, supporting the current valuation of \$483,695.

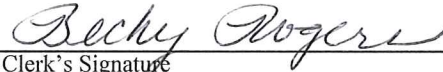
Therefore, the Board sustained the market value of the subject parcel at \$483,695.

Petition No. 80.2018

Parcel No. 12217-56-00030

Dated this 27<sup>th</sup> day of February, 2018

Deborah Reis, 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: Thomas A & Holly S Ward

Parcel Number(s): 12217-56-00030

Assessment Year: 2017 Petition Number: 80.2018

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>5,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>319,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>324,800</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>5,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>304,185</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>309,185</u></b>

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).

Thomas Ward, Appellant, was in attendance at the hearing. The Assessor was represented by IdaMae Jensen.

The Appellant stated that he agreed with the Assessor's adjusted value of \$309,185.

The Board overruled the assessor's value of \$324,800 and supports the recommended adjusted value of \$309,185.

Petition No. 80.2018

Parcel No. 12217-56-00030

Dated this 27<sup>th</sup> day of February, 2018  
Deborah Reis, Chairperson's Signature  
Clerk's Signature**NOTICE**

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REV 64 0058 (2/16/12)