

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

Property Owner: Leo & Marlene Echaniz Trs

Parcel Number(s): 22015-75-90073

Assessment Year: 2017 Petition Number: 82.2018

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>182,585</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>263,845</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>446,430</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>182,585</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>263,845</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>446,430</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).

Leo and Marlene Echaniz, Appellants, were in attendance at the hearing. IdaMae Jensen and Oliver Querin represented the Assessor at the hearing.

The Appellant challenged the quality of the home and questioned the Assessor's change from average to average good. The Appellant testified that they had vinyl siding, composition roof, no stainless steel appliances, no marble or granite countertops, no hardwood, no cathedral ceiling and the windows are older. Therefore, the quality should remain as average.

The Assessor testified, that after inspecting the interior of the home, it was determined that the quality of the home had characteristics of both average and good and set the quality as average good.

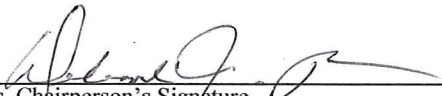
No pictures were presented to the Board for consideration by either participant.

Therefore, the Board ruled in support of the Assessor's value under the presumption of correctness.

The Board sustained the value of the subject parcel at \$446,430.

Petition No. 82.2018

Parcel No. 22015-75-90073

Dated this 1st day of March, 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.

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: Dale McKenna

Parcel Number(s): 32024-53-03003

Assessment Year: 2017 Petition Number: 84.2018

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>69,420</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>69,420</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>69,420</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>69,420</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, Dale McKenna, was not present at the hearing. IdaMae Jensen, Assessor's Representative, was in attendance at the hearing.

The Assessor provided three comparable sales in defense of their assessed value of \$69,420. The Appellant provided no clear, cogent and convincing evidence that the Assessor's value was in error.

Therefore, the Board sustains the current assessed value of \$69,420.

Petition No. 84.2018

Parcel No. 32024-53-03003

Dated this 1st day of March, 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: Byron Debban

Parcel Number(s): 32009-49-00022

Assessment Year: 2017

Petition Number: 85.2018

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>135,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>214,610</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>355,610</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>135,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>120,225</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>255,225</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 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).

The Appellant, Byron Debban, was not present at the hearing. The Assessor was represented by IdaMae Jensen.

The Appellant, who was not present, submitted a list of deficiencies which contributed to the deteriorating condition of the property, including flood damage, vandalism, and other mechanical items that have failed.

The Assessor, after inspection of the subject parcel, provided detailed information in support of their application of a physical depreciation factor of 24.46% and a functional obsolescence factor of 59% thereby reducing the value of the building and improvements to \$120,225. The Assessor maintained the value of the land at \$135,000.

It should be noted that the Appellant did not provide an estimate of value on the taxpayer petition.

Furthermore, the Board determined the Appellant did not provide a preponderance of evidence to prove that the Assessor's valuation was in error.

Therefore, the Board supports the adjusted value of the subject parcel at \$255,225; the land value is set at \$135,000 and the improvement value at \$120,225.

Petition No. 85.2018

Parcel No. 32009-49-00022

Dated this 1st day of March, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

NOTICE

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