

Order of the Mason County Board of Equalization

Property Owner: Christopher Wheatley

Parcel Number(s): 12119-51-00030

Assessment Year: 2017

Petition Number: 9.2018

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>40,000</u>
<input type="checkbox"/> Improvements	\$	<u>49,050</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>89,050</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>40,000</u>
<input type="checkbox"/> Improvements	\$	<u>49,050</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>89,050</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, Christopher Wheatley, was not in attendance at the hearing. IdaMae Jensen, Assessor's Representative, was present.

The Appellant submitted three comparable sales in defense of his estimate of value of \$72,000. Two of the three comparable sales were also listed on the Assessor's analysis of comparable sales.

The Assessor submitted eight comparable sales in defense of their market value of \$89,050 for the subject parcel. A review of these comparable sales by the Assessor's office found that the subject parcel's value fell within the range of the indicated values of \$70,354 - \$120,678 to determine the assessed value of the property.


The Appellant submitted no clear, cogent and convincing evidence that the Assessor's determination of value was in error.

The Board sustained the assessed value of \$89,050.

Petition No. 9.2018

Parcel No. 12119-51-00030

Dated this 19th day of April, 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: Mary L. Randolph

Parcel Number(s): 32225-51-00027

Assessment Year: 2017

Petition Number: 109.2018

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>288,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>524,655</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>813,405</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>288,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>524,655</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>813,405</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).

Gerald Randolph was present representing the Appellant, Mary Randolph. The Assessor's Representative, IdaMae Jensen, was present at the hearing.

The Appellant submitted one comparable sale for a price of \$112,000. A review of this comparable sale indicated that there was no building site available on the canal side of the road, necessitating any future improvements to be located on the opposite side of the road. The Board considered this to have a significant negative value on the comparable property due to the fact that improvements could not be built on the water side of the state highway. The subject property's improvements were well established, on the water side of the road.

The Assessor submitted four comparable sales of waterfront properties ranging in an adjusted value of \$799,025 - \$951,956. The assessed value of \$813,405, of the subject property, fell well within this range.


The Board upheld the Assessor's market value for the subject parcel at \$813,405.

Petition No. 109.2018

Parcel No. 32225-51-00027

Dated this 19th day of April, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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