

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

Property Owner: Michael A Prather

Parcel Number(s): 32122-50-00016

Assessment Year: 2017 Petition Number: 120.2018

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>216,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>273,535</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>489,535</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>216,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>273,535</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>489,535</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 Prather, was present at the hearing. The Assessor was represented by IdaMae Jensen.

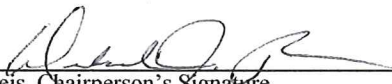
The Assessor provided seven comparable sales with an indicated value range of \$487,970 to \$703,913. The assessed value of \$489,535 of the subject property fell within this range.

The Appellant testified the remodel improvements to the property are now complete and he agrees with the current assessed value of \$489,535.

Therefore, the Board sustains the assessed value for the subject parcel.

Petition No. 120.2018

Parcel No. 32122-50-00016

Dated this 17th day of May, 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: Byron Debban & Judy Moore

Parcel Number(s): 32019-52-04006

Assessment Year: 2017 Petition Number: 119.2018

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>45,900</u>
<input type="checkbox"/> Improvements	\$	<u>18,930</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>64,830</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>45,900</u>
<input type="checkbox"/> Improvements	\$	<u>18,930</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>64,830</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, Byron Debban & Judy Moore, were not in attendance. IdaMae Jensen, Assessor's Representative, was present at the hearing.

The Appellants submitted on their petition, the following information, that their house was incomplete, no wiring in the house, no plumbing, no heating. They indicated it is an unfinished two bedroom home.

The Assessor provided testimony indicating that the home was incomplete and it had a 76% discount.

Therefore, the Board upholds the assessed land value of \$45,900 and the improvements value of \$18,930 for a total of \$64,830 for the subject parcel.


Petition No. 119.2018

Parcel No. 32019-52-04006

Dated this 17th day of May, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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