

Order of the Mason County Board of Equalization

Property Owner: Jordan McCann

Parcel Number(s): 22210-11-00030

Assessment Year: 2017

Petition Number: 165.2018

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>446,575</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>108,275</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>554,850</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>446,575</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>108,275</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>554,850</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, Jordan McCann was present. The Assessor was represented by Tom Gibbons and IdaMae Jensen. Oliver Querin from the Assessor's office was also present but only to observe.

The Appellant submitted 3 comparable sales which were given little weight due to high adjustments assigned by the Assessor.

The Appellant also indicated that they paid \$477,000 for the property on June 7, 2017. The Appellant noted this was a private sale for the subject property. She also presented a fee appraisal orally as it was not submitted in a timely fashion prior to the hearing. The fee appraisal came in at \$424,000 which was low because it did not take into account the front foot value of the low bank waterfront. Rather the fee appraiser used a site value per acre.

The Assessor presented 4 comparable sales with an indicated value range from \$512,184 to \$642,895. The value of the subject property at \$554,850 fell within this range.

The board found the Appellant did not provide clear, cogent and convincing evidence to overrule the Assessors valuation.

Therefore, the board sustains the total value at \$554,850 for the subject property.

Petition No. 165.2018

Parcel No. 22210-11-00030

Dated this 12th day of July, 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