

Order of the Mason County Board of Equalization

Property Owner: George Sevier

Parcel Number(s): 32123-75-00040

Assessment Year: 2017

Petition Number: 226.2018

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>140,115</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>359,260</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>499,375</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>140,115</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>359,260</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>499,375</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).

George Sevier, Appellant, was present at the hearing. IdaMae Jensen, Assessor's Representative, was present at the hearing.

The Appellant provided no market evidence with his petition.

The Appellant thought he had a senior exemption; however, going back to 2010 there was no senior exemption noted by the Assessor's office.

The Assessor provided five comparable sales. As adjusted, these comparable sales values ranged from \$517,693 to \$579,472. These values produced a mean value of \$538,654 and a median value of \$532,148. The property assessed at \$499,375 fell below these values.

Further, the subject's land and improvement value was found to be equitable within its neighborhood.

Therefore, the Board sustains the site value of \$140,115 and improvement value of \$359,260 for a total value of \$499,375.

Petition No. 226.2018

Parcel No. 32123-75-00040

Dated this 16th day of October, 2018
Kevin Frankeberger, PhD, Vice-Chairperson's Signature
Clerk's Signature**NOTICE**

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Distribution: • Assessor • Petitioner • BOE File

Order of the Mason County Board of Equalization

Property Owner: Brian Schmidt

Parcel Number(s): 22031-50-00020

Assessment Year: 2017 Petition Number: 285.2018

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>134,300</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>16,620</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>150,920</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>134,300</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>14,040</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>148,340</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, Brian Schmidt, was not present. Tom Gibbons, Assessor's Representative, was present at the hearing.

The Board reviewed the information provided by the Appellant and the Assessor.

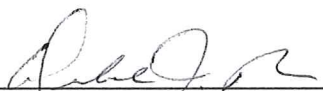
The Appellant noted that the cabin on the property was condemned by the County and was a tear down. The Board determined that the value attributed to the cabin should be reduced by \$2,580 to \$0. The Board accepted the improvement value which included the well and septic system at \$14,040. The Board sustained the original assessed value of the land at \$134,300.

The Assessor presented ten comparable sales which were put on a trend line and the subject parcel fell below the trend line at \$1700 per front foot.

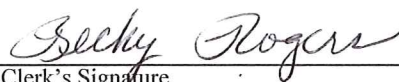
Therefore, the Board overruled the original total valuation of \$150,920, setting the land value at \$134,300 and the adjusted improvement value at \$14,040 for the subject property.

Petition No. 285.2018

Parcel No. 22031-50-00020

Dated this 16th day of October, 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: Harry & Pauline Buhler

Parcel Number(s): 32235-41-90311

Assessment Year: 2017 Petition Number: 286.2018

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>103,710</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>103,710</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>66,030</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>66,030</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, Harry Buhler, was not present. The Assessor was represented by IdaMae Jensen.

The Board reviewed all of the information provided by the Petitioner/Appellant and the Assessor's office.

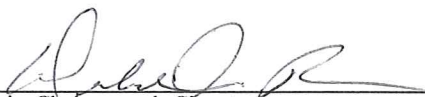
The Board noted that the subject property was steep with a single buildable site at the top of a narrow, winding access road. In addition, the view was limited. The Assessor's recommended value of \$66,030 reflects this limited view and the obsolescence for access.

Therefore, the Board sets the value for the subject property at \$66,030.

Petition No. 286.2018

Parcel No. 32235-41-90311

Dated this 16th day of October, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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Order of the Mason County Board of Equalization

Property Owner: Hadi Abolsaba & Tabassom Golchoobian Family Trust

Parcel Number(s): 22406-52-00013

Assessment Year: 2017 Petition Number: 287.2018

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>126,895</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>202,910</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>329,805</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>126,895</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>202,910</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>329,805</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, Hadi Abolsaba & Tabassom Golchoobian, were not present. IdaMae Jensen, Assessor's Representative, was present.

The Board reviewed all the information provided by the Petitioner/Appellant and the Assessor's office.

The Board recognized that the Appellant purchased the property at \$262,000 as an arm's length agreement. However, the sale took place in October 2017, eleven months after the Assessor's date of assessment.

The Board also recognized that the petitioner noted there had been improvements to the property, but with no additional explanation.

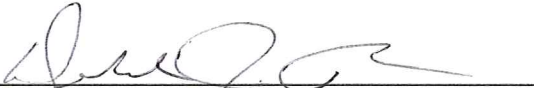
The Appellant provided three comparable sales with a mean of \$291,870.

The Assessor noted that the subject land valued at \$126,985 took into consideration a decrement of 60% for the inferior lagoon waterfront.

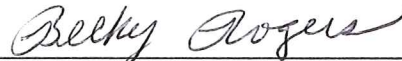
The Assessor also provided four comparable sales. Three of these comparable sales were in the immediate neighborhood of the subject property. The sales ranged from \$316,028 to \$371,085 with a mean of \$345,759.

Taking into account both the Appellant's and the Assessor's comparable sales the Board determined the mean at \$322,664 supported the true market value, for the subject property as of January 1, 2017. Therefore, the Board sustains the Assessor's value at \$329,805 for the subject property.

Dated this 16th day of October, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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