

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

Property Owner: Paul Shilley

Parcel Number(s): 32124-52-00023

Assessment Year: 2017 Petition Number: 288.2018

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>65,495</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>67,995</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>17,685</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>20,185</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).

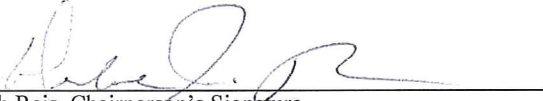
The Appellant was not present. The Assessor's office was represented by Tom Gibbons.

The board reviewed all the information, including the petition and the supporting documents, provided by the Appellant. The Appellant indicated that the purchased price for the land was \$20,000 in September of 2017. They also indicated on the petition that there were no improvements to the property.

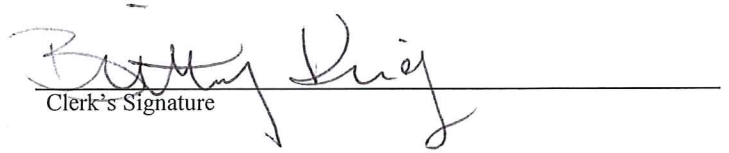
The Assessor presented an unsigned Assessment Roll Correction, determining the original value was \$65,495 for the land and \$2,500 for the improvements, for a total of \$67,995. After the Assessor inspected the property, the Assessor determined the subject property does not have year round waterfront. Therefore, the Assessor recommended that the true and fair market value should be \$17,685 for the land and \$2,500 for access to the community water system, for a total of \$20,185 for the subject property.

Therefore, the board set the value at \$20,185 total for the subject property.

Dated this 18th day of October, 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.

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Distribution: • Assessor • Petitioner • BOE File

Order of the Mason County

Board of Equalization

Property Owner: Ronald & Joan Detrick

Parcel Number(s): 30-00054

Assessment Year: 2017 Petition Number: 289.2018

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	\$	_____
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
TOTAL	\$	_____

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
TOTAL	\$	_____

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)].

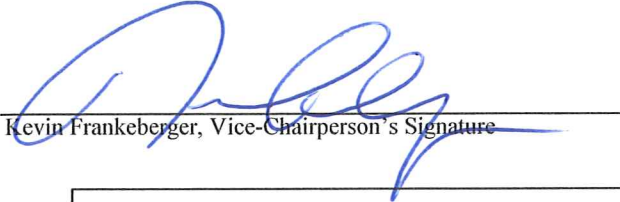
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

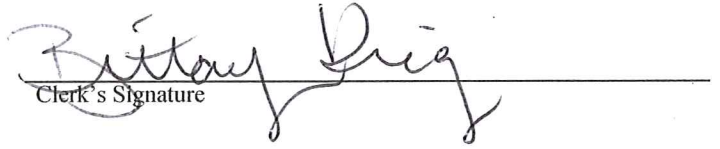
The Appellant was represented by Joan Detrick. The Assessor's office was represented by IdaMae Jensen and Ciara Stiles.

The board reviewed all the materials previously presented by the Appellant. The Assessor presented documents to include the pertinent RCW's and WAC's from the State of Washington. Certain sections of RCW's, especially 84.36.383, defines disposable income as it relates to the Senior Disabled Exemption program. In correspondence from Peggy Davis, Exemption and Referral Specialist from the Washington State Department of Revenue, it was further opined that the RCW does not allow for adjustments to exclude any portion of a taxable IRA distribution.

Therefore, the board sustains the Assessor's denial of the Senior Disable Exemption program.

Dated this 18th day of October, 2018


Kevin Frankeberger, Vice-Chairperson's Signature


Clerk's Signature

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Order of the Mason County

Board of Equalization

Property Owner: Ronald Gruszczyński

Parcel Number(s): 22021-50-00919

Assessment Year: 2017 Petition Number: 304.2018

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>13,325</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>13,325</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>8,880</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>8,880</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 was represented by Ronald Gruszczyński. The Assessor's office was represented by Tom Gibbons and IdaMae Jensen.

The Appellant testified that given the setbacks and other restrictions on the property that the property was not buildable. Furthermore, there was no legal access to the property.

The Assessor agreed that the property was not buildable and deemed it recreational only. The Assessor agreed that due to the setbacks, no improvements and no legal access that a reduction was warranted. The Assessor recommended a value of \$8,880 for the property. The land value of the subject property at \$8,880 fell below the trend line analysis provided by the Assessor.

The board found the Appellant did not provide clear, cogent and convincing evidence to support his estimated value of \$200 for the subject property.

Therefore, the board supports the Assessor's recommended value of \$8,880 for the subject property.

Dated this 18th day of October, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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