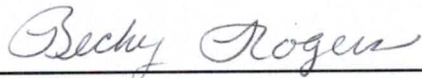


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 4, 2016, I personally emailed or forwarded, by United States mail, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

John A & Wendy F Allen
PO Box 2163
Shelton, WA 98584

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Allen, John A. & Wendy F
Parcel Number(s): 32020-53-03916
Assessment Year: 2015 Petition Number: 172.2016

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 type="checkbox"/> Land	\$	<u>17,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>17,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>11,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>11,000</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, at the hearing, by Wendy Allen. The Assessor was represented by Bruce Martin who was in attendance at the hearing.

The Appellant submitted a detailed analysis of five comparable sales. This information was received by the Board on February 23, 2016. The Appraiser indicated that the Assessor's office did not have administrative time necessary to analyze the data submitted by the Appellant prior to the hearing.

The Appellant submitted clear, cogent and convincing evidence that the Assessor's assessed value of \$17,000 was in error. This analysis consisted of five comparable sales within a range of .1 mile to 2.6 miles from the subject parcel. The Board analyzed the variables with these sales, which included paved street access, utility access and the potential for development of the parcel. Noting that the subject parcel did not have improvements consisting of a developed street and utilities, to install these necessary utilities would subject the property owner to the existing impact fees in the City of Shelton.

The Board concluded that four of the parcels submitted by the Appellant and one parcel submitted by the Assessor were arm's length agreements. Therefore, the average sale price of the five parcels was used to determine the value of \$11,000 for the land value of the subject parcel.

Furthermore, the Assessor's representative indicated that the \$11,000 was fair market value for the subject parcel.

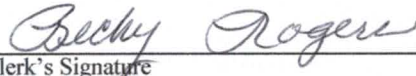
Petition No. 172.2016

Parcel No. 32020-53-03916

Dated this 3rd day of March, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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John A & Wendy F Allen
PO Box 2163
Shelton, WA 98584

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Allen, John A. & Wendy F
Parcel Number(s): 32020-53-03915
Assessment Year: 2015 Petition Number: 173.2016

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 type="checkbox"/> Land	\$	<u>17,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>17,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>11,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>11,000</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, at the hearing, by Wendy Allen. The Assessor was represented by Bruce Martin who was in attendance at the hearing.

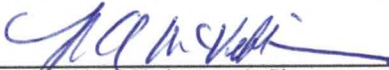
The Appellant submitted a detailed analysis of five comparable sales. This information was received by the Board on February 23, 2016. The Appraiser indicated that the Assessor's office did not have administrative time necessary to analyze the data submitted by the Appellant prior to the hearing.

The Appellant submitted clear, cogent and convincing evidence that the Assessor's assessed value of \$17,000 was in error. This analysis consisted of five comparable sales within a range of .1 mile to 2.6 miles from the subject parcel. The Board analyzed the variables with these sales, which included paved street access, utility access and the potential for development of the parcel. Noting that the subject parcel did not have improvements consisting of a developed street and utilities, to install these necessary utilities would subject the property owner to the existing impact fees in the City of Shelton.

The Board concluded that four of the parcels submitted by the Appellant and one parcel submitted by the Assessor were arm's length agreements. Therefore, the average sale price of the five parcels was used to determine the value of \$11,000 for the land value of the subject parcel.

Furthermore, the Assessor's representative indicated that the \$11,000 was fair market value for the subject parcel.

Dated this 3rd day of March, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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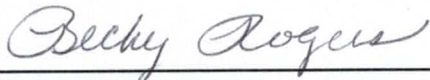
Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 4, 2016, I personally emailed or forwarded, by United States mail, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Eugene Hicks
110 Marina Drive, MH #16
Needles, CA 92363

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Hicks, Eugene
Parcel Number(s): 52309-50-00905
Assessment Year: 2015 Petition Number: 235.2016

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 type="checkbox"/> Land	\$	<u>50,045</u>
<input type="checkbox"/> Improvements	\$	<u>60,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>110,445</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>50,045</u>
<input type="checkbox"/> Improvements	\$	<u>60,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>110,445</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, Eugene Hicks, was not in attendance at the hearing. The Assessor was represented by Phil Franklin.

The Appellant indicated in his application that he has no waterfront access, no electricity, no phone service, and limited access for emergency vehicle. The road is inaccessible in heavy rains. No improvements have been made to the cabin.

The Assessor provided four comparable sales with a per waterfront footage factor ranging from \$282 to \$1,012. Utilizing this information, the Assessor applied a discount of 40% reflecting inferior waterfront.

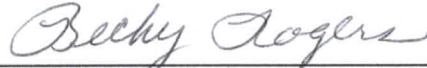
The Appellant in his application provided no clear, cogent and convincing evidence that the Assessor's value was in error.

The Board sustains the land value of \$50,045 and the improvement value of \$60,400 for a total of \$110,445 for the subject parcel.

Dated this 3rd day of March, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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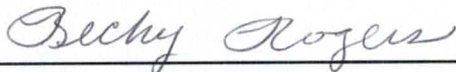
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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 4, 2016, I personally emailed or forwarded, by United States mail, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

James Taylor
PO Box 110636
Tacoma, WA 98411

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Taylor, James
Parcel Number(s): 22018-51-00094
Assessment Year: 2015 Petition Number: 179.2016

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 type="checkbox"/> Land	\$	<u>63,000</u>
<input type="checkbox"/> Improvements	\$	<u>168,760</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>231,760</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>63,000</u>
<input type="checkbox"/> Improvements	\$	<u>137,320</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>200,320</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, James Taylor, was in attendance at the hearing. The Assessor was represented by Phil Franklin.

The Assessor provided four comparable sales ranging in dollar per front foot value of \$1,521 to \$2,940, with the Assessor applying a factor of \$1189 reflecting a 35% discount due to the uniqueness of the land.

The Appellant provided information on four comparable sales of land only, ranging in sale price of \$42,000 to \$85,000. These comparable sales did not provide a preponderance of evidence that the Assessor's value was in error.

Therefore, the Board accepts the land value of \$63,000 and accepts the adjusted value of \$137,320 for the improvements for a total fair market value of \$200,320.

Dated this 3rd day of March, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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