

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 22, 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:

Max & Laureen Forbis
202 W Shelton Valley Rd
Shelton, WA 98584

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: Map@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Forbis, Max & Laureen
Parcel Number(s): 42024-75-00020
Assessment Year: 2015 Petition Number: 73.2016

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 checked="" type="checkbox"/> Land	\$	<u>48,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>184,855</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>232,855</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>31,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>152,300</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>183,500</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 represented by Max & Laureen Forbis. Tom Connell was in attendance representing the Assessor at the hearing.

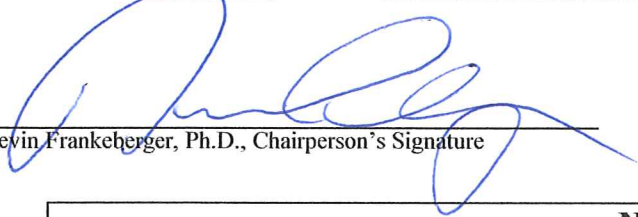
The Board accepted the supplemental information submitted by the Assessor (which had not submitted 10 days prior to the hearing).

The supplemental information consisted of three comparable sales. The Board dismissed comparable sale #1 with the 90% adjustment. Comparable sale #2 indicated an adjusted fair market value of \$137,095 and comparable sale #3 indicated an adjusted fair market value of \$229,710. The Board averaged comparable sale #2 and comparable sale #3 to determine the fair market value of the subject property.

In allocating the land vs. improvements, the Board allocated the same percentage as the Assessor to determine the breakdown of values.

The Board set the value of the land at \$31,200 and the value of the improvements at \$152,300 for a total of \$183,500.

Dated this 21st day of April, 2016


Kevin Frankeberger, Ph.D., 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.

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