

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 20, 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:

Daniel J. Trudeau
790 NE Toonerville Dr
Belfair, WA 98528

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: Trudeau, Daniel J.
Parcel Number(s): 22302-75-00161
Assessment Year: 2015 Petition Number: 164.2016

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>45,735</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u> </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>45,735</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u> </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, Daniel J. Trudeau, was present at the hearing. The Assessor was represented by Oliver Querin.

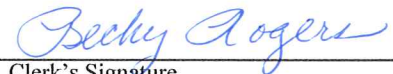
The Appellant estimated the land value at \$40,000, but provided no market data to support this estimate of value.

The Assessor provided three comparable sales which averaged \$59,317. In determining the market value the Assessor decreased the subject parcel by 25% or \$15,245 from the base value, reflecting no utilities available at the site.

Therefore, the Board sustained the assessed value of \$45,735 for the subject parcel.

Dated this 17th day of May, 2016


R.A. McAbbin, 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

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 20, 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:

Daniel J. Trudeau
790 NE Toonerville Dr
Belfair, WA 98529

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: Trudeau, Daniel J.
Parcel Number(s): 22302-75-00160
Assessment Year: 2015 Petition Number: 165.2016

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>60,980</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>60,980</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>45,735</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>45,735</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).

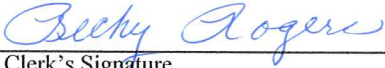
Daniel J. Trudeau, Appellant, was present at the hearing. Oliver Querin, the Assessor's representative, was present at the hearing.

During the Appellant's presentation it was determined that utilities were not available at this site.

Mr. Querin, the Assessor's representative, agreed with this assertion, therefore the Board deducted \$15,245 or 25% from the original assessed value of \$60,980, and determined that the fair market value of the subject parcel was \$45,735.

Dated this 17th day of May, 2016


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

I, Becky Rogers, certify that on May 20, 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:

Fletcher Revocable Living Trust
c/o Maria Fletcher
16961 E State Route 106
Belfair, WA 98528

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: Fletcher Revocable Living Trust

Parcel Number(s): 12332-50-00075

Assessment Year: 2015

Petition Number: 98.2016

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>185,300</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u> </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>86,007</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u> </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 Maria Fletcher at the hearing. The Assessor's representative, Bruce Martin, was in attendance at the hearing.


The Appellant submitted numerous comparable sales provided by a real estate agent, which the Board felt were not comparable to the subject property.

The Assessor provided an amended assessed value of \$101,007, which included a 25% discount for the stream on the subject parcel. From this amount, the Board subtracted an estimated \$15,000 for the "cost to cure" sewer hook-up fee.

The Board therefore overruled the Assessor's adjusted value and set the land value at \$86,007 for the subject parcel.

Dated this 17th day of May, 2016


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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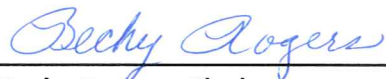
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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 20, 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:

Peter Mathews
PO Box 213
Tahuya, WA 98588

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: Mathews, Pete
Parcel Number(s): 32227-50-00008
Assessment Year: 2015 Petition Number: 151.2016

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

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>263,210</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>140,145</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>403,355</u>

<input checked="" type="checkbox"/> Land	\$	<u>263,210</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>140,145</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>403,355</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, Pete Mathews, was not present at the hearing. The Assessor was represented by Oliver Querin, and was in attendance at the hearing.

The Appellant presented a letter attached to their petition indicating there was a question as to the deterioration of the existing bulkhead and indicated an opinion that the cost to repair the bulkhead was \$40,000. No documentation was provided to substantiate the estimate, nor were there photographs submitted. It was noted the Appellant indicated they had installed a new drainfield for approximately \$15,000 which did not diminish the value of the property, in the Board's opinion.

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

The Board sustains the assessed value of \$403,355 for the subject parcel.

Dated this 17th day of May, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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