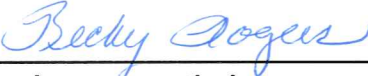


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on June 10, 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:

Michaela Bennett
2001 Patterson Rd
Shelton, WA 98585

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: Bennett, Michaela

Parcel Number(s): 42013-42-90061

Assessment Year: 2015

Petition Number: 102.2016

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>46,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>176,125</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>222,875</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>36,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>144,913</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>181,663</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, Michaela Bennett, was present at the April 26 and June 7 hearing. The Assessor was present at the April 26 hearing; however, was not in attendance at the June 7 hearing.

The Board reviewed the additional comparable information submitted by the Appellant with emphasis on one comparable sale which was clearly an arm's length agreement.

The Assessor submitted three comparable sales all of which were in an area that the Board considered clearly superior to the subject property. The Board then concluded that the adjustment the Assessor provided in his comparable sales at \$1,850 was inadequate. The board increased this adjustment for each comparable sale by \$10,000.

The final determination was made by taking the average adjusted value for the three comparable sales submitted by the Assessor and the one comparable sale submitted by the Appellant. This adjusted average for the four comparable sales equaled \$181,663.

The Board therefore adjusted the land value to \$36,750 and the improvement value to \$144,913 for a total of \$181,663.

Dated this 7th day of June, 2016



R.A. McKibbin, 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 June 10, 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:

Nels Magelssen
Evelyn Zeller
3104 - 127th Ave NE
Bellevue, WA 98005

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: Magelssen, Nels & Zeller, Evelyn
 Parcel Number(s): 32332-75-00010
 Assessment Year: 2015 Petition Number: 119.2016

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>241,815</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>8,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>250,315</u>

<input checked="" type="checkbox"/> Land	\$	<u>61,807</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>8,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>70,307</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 Nels Magelssen & Evelyn Zeller at the hearing. The Assessor was represented by Oliver Querin.

The Appellant provided a preponderance of evidence that the Assessor's value of \$241,815 for the land was in error. The board reviewed the four comparable sales provided by the Assessor determining that they were not relevant comparable sales.

Furthermore, the Board considered the Appellant's three comparable properties that are currently on the market that ranged in price from \$79,000 to \$90,000.

The closest comparable sale provided by the Appellant indicated one parcel that sold for \$100,000, including a 100' of waterfront and 15 acres of land with an unquestionable building site.

The Board considered the subject property's lack of electricity to the site and the remoteness of the property. Furthermore, a slide in 2008 damaged the property, resulting in no beach access from the subject property.

The Board overrules the assessed value and sets the value at \$70,307 for a breakdown of \$61,807 for the land and \$8,500 for the improvement.

Dated this 7th day of June, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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