

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 15, 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:

Charles E & Ruth E Pratt  
PO Box 580  
Belfair, WA 98528

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



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Becky Rogers, Clerk  
Mason County Board of Equalization

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

Property Owner: Pratt, Charles E & Ruth E  
Parcel Number(s): 22302-24-90081  
Assessment Year: 2015 Petition Number: 260.2016

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>25,360</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>25,360</u></b>

<input checked="" type="checkbox"/> Land	\$	<u>15,650</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>15,650</u></b>

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 property owners, Charles & Ruth Pratt, were present at the hearing. The Assessor was represented by Bruce Martin.


The Board reviewed the evidence submitted by the appellant, which consisted primarily of photographs delineating wetland areas. In the opinion of the Board, the negative impact of wetlands is significant and should be adjusted at 25% instead of 15% as recommended by the Assessor.

The Assessor provided eight comparable sales which the Board reviewed in the Trend Line Analysis.

Therefore, the Board overrules the adjusted assessed value as set by the Assessor and sets the subject parcel's land value at \$15,650.

Dated this 12th day of July, 2016

  
\_\_\_\_\_  
R.A. McKibbin, Chairperson's Signature

  
\_\_\_\_\_  
Clerk's Signature

<b>NOTICE</b>
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

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Becky Rogers, Clerk  
Mason County Board of Equalization

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

Property Owner: Pratt, Charles E & Ruth E  
Parcel Number(s): 22302-24-90082  
Assessment Year: 2015 Petition Number: 261.2016

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>25,360</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>25,360</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>15,650</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>15,650</u></b>

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 taxpayers, Charles & Ruth Pratt, were in attendance at the hearing. Bruce Martin present to represent the Assessor.

The Board reviewed the evidence submitted by the appellant, which consisted primarily of photographs delineating wetland areas. In the opinion of the Board, the negative impact of wetlands is significant and should be adjusted at 25% instead of 15% as recommended by the Assessor.

The Assessor provided eight comparable sales which the Board reviewed in the Trend Line Analysis.

Therefore, the Board overrules the adjusted assessed value as set by the Assessor and sets the subject parcel's land value at \$15,650.

Petition No. 261.2016

Parcel No. 22302-24-90082

Dated this 12<sup>th</sup> day of July, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Becky Rogers, Clerk  
Mason County Board of Equalization

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

Property Owner: Pratt, Charles E & Ruth E  
Parcel Number(s): 22302-24-90083  
Assessment Year: 2015 Petition Number: 262.2016

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>53,880</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>53,880</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>35,842</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>35,842</u></b>

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).

Charles & Ruth Pratt, property owners, were present at the hearing. The Assessor was represented by Bruce Martin.

The Board reviewed the evidence submitted by the appellant, which consisted primarily of photographs delineating wetland areas. In the opinion of the Board, the negative impact of wetlands is significant and should be adjusted at 25% instead of 15% as recommended by the Assessor.


The Assessor provided eight comparable sales which the Board reviewed in the Trend Line Analysis.

Therefore, the Board overrules the adjusted assessed value as set by the Assessor and sets the subject parcel's land value at \$35,842.



Dated this 12<sup>th</sup> day of July, 2016

  
\_\_\_\_\_  
R.A. McKibbin, Chairperson's Signature

  
\_\_\_\_\_  
Clerk's Signature

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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County Board of Equalization

Property Owner: Pratt, Charles E & Ruth E

Parcel Number(s): 22302-75-00070

Assessment Year: 2015

Petition Number: 263.2016

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>59,875</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>204,385</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>264,170</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>47,828</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>165,248</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>213,076</u>

This decision is based on our finding that:

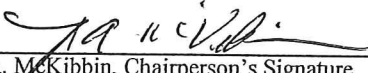
The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].


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 Appellants, Charles & Ruth Pratt, were present at the hearing. The Assessor was represented by Bruce Martin.

The Board considered three primary factors in the recommendation. A) The documentation submitted by the Assessor's office indicated that the residence is only 80% complete. This level of completion was not reflected in the assessed value submitted by the Assessor's office. The Assessor used 100% completion in their assessment. This error resulted in a \$38,177 over assessment, in the Board's opinion. B) The documentation submitted by the Assessor's office indicated that only three acres of the 7.6 acre parcel were "useable." Therefore, the Board discounted the assessed value of the land by 20%, resulting in a recommendation of a market value of \$47,828. C) The documentation submitted by the Assessor (photographs) indicated that no porch was present on the dwelling which was confirmed by the Appellant under oath. The Board adjusted the value of the non-existing 192 sq. ft. porch by \$5.00 sq. ft. equaling \$960.

Dated this 12<sup>th</sup> day of July, 2016

  
\_\_\_\_\_  
R.A. McKibbin, Chairperson's Signature

  
\_\_\_\_\_  
Clerk's Signature

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