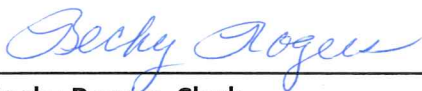


## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 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:

Marvin Roosendaal  
426 Lilly Road NE, Apt 244  
Olympia, WA 98506

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



---

Becky Rogers, Clerk  
Mason County Board of Equalization

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

Property Owner: Roosendaal, Marvin  
Parcel Number(s): 32235-50-00006  
Assessment Year: 2015 Petition Number: 259.2016

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>178,320</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>81,575</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>259,895</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>178,320</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>44,675</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>222,995</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 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, Marv Roosendaal, and Cheryl Roosendall McFarland, Daughter, were present at the hearing. Bruce Martin was in attendance to represent the Assessor.

The Board reviewed in detail the four comparable sales submitted by the Appellant and the four comparable sales submitted by the Assessor. The Board also reviewed the photographs, provided by the Appellant, delineating the condition of the bulkhead and the home. The Appellant testified that the second floor was unfinished; therefore, the Board adjusted the square footage of the finished living area.

It should be noted that the Assessor provided comments that " none of the comparable stands alone as the best determining factor . . ."

Both the Petitioner's and Assessor's comparable sales bracket the land value of \$178,320.

Therefore, the Board overrules the assessed value of the improvements and set the value at \$44,675 and retained the land value at \$178,320 for a total of \$222,995 for the subject parcel.

Dated this 19<sup>th</sup> day of July, 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 July 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:

Dorothy Muridge  
c/o Marlene Hansen  
514 Taonawanda Ave NE  
Tacoma, WA 98422

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

---

Becky Rogers, Clerk  
Mason County Board of Equalization

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

Property Owner: Muridge, Dorothy

Parcel Number(s): 12220-50-00140

Assessment Year: 2015 Petition Number: 264.2016

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>63,750</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
TOTAL	\$	<u>63,750</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>52,500</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
TOTAL	\$	<u>52,500</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, Dorothy Muridge, and the Assessor was not represented at the hearing.

The Appellant submitted a response to the Assessor's adjusted value of \$52,500 noting that she is in agreement.

The Board sets the value of the land at \$52,500 for the subject parcel.

Dated this 19<sup>th</sup> 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.

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