

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 29, 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:

Harrison-Chevalier, Inc.
c/o Derrick Chevalier
403 E Randolph Street
Glendale, CA 91207

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: Harrison-Chevalier, Inc.
 Parcel Number(s): 32104-57-00043
 Assessment Year: 2015 Petition Number: 243.2016

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>23,905</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>23,905</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>23,905</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>23,905</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).

There was no representative in attendance for Harrison-Chevalier, Inc., Appellant. Bruce Martin, Assessor's representative was present at the hearing.

In Section 4 of the Taxpayer's petition, the Appellant noted four lots that are presently for sale and cited these as fair market value in their opinion. No further information was provided on these four listings.

The Assessor provided six comparable sales, three of which are land only, in the immediate proximity of the subject property. These three sales supported the Assessor's assessed value of \$23,905.

Therefore, the Board sustains the assessed value of \$23,905 for the land.

Petition No. 243.2016

Parcel No. 32104-57-00043

Dated this 28th 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 29, 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:

Fred W Sage
201 NE Mountain View Dr
Tahuya, WA 98555

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: Sage, Fred W. , III
 Parcel Number(s): 22319-50-00039
 Assessment Year: 2015 Petition Number: 317.2016

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>117,815</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>117,815</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>117,815</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>117,815</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).

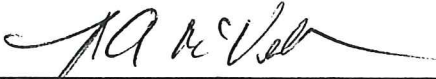
The Appellant, Fred Sage, III, was present at the hearing. The Assessor was represented by Andrea Jackson.

During the discussion, the Appellant, Fred Sage, indicated he was willing to accept the assessed value of \$117,815 for the subject parcel.

Furthermore, the Appellant, presented no clear, cogent and convincing evidence to overrule the assessed value.

The Board therefore sustained the land value at \$117,815.

Dated this 28th day of July, 2016



R.A. McKibbin, Chairperson's Signature

Clerk's Signature

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CERTIFICATE OF MAILING

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Fred W Sage
201 NE Mountain View Dr
Tahuya, WA 98555

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: Sage, Fred W. , III
Parcel Number(s): 22319-50-00040
Assessment Year: 2015 Petition Number: 318.2016

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>115,275</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>115,275</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>86,460</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>86,460</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).

Fred Sage, III, Appellant, was in attendance. The Assessor's Representative, Andrea Jackson, was present.

After further analysis, the Assessor, determined the value to be \$86,460, adjusting it by 25% from the original assessed value of \$115,275, due to the extensive wetland on the property. The Appellant agreed that \$86,460 represented fair market value.

The Board overruled the assessed value and accepted the adjusted value of \$86,460 for the subject parcel.

Dated this 28th day of July, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 29, 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:

Robert Brandt
PO Box 352
Union, WA 98592

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: Brandt, Robert
Parcel Number(s): 32104-56-00042
Assessment Year: 2015 Petition Number: 360.2216

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>39,315</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>228,440</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>267,755</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>37,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>217,944</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>255,444</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, Robert Brandt, was not in attendance at the hearing. The Assessor was represented by Phil Franklin.

The Appellant submitted a fee appraisal which indicated a fair market value of the subject property at \$186,000.

The Assessor provided a detailed analysis of the appraisal indicating one was a short sale and one was an estate sale. The Assessor disagreed with the adjustments made by the fee appraiser.

The Assessor submitted four comparable sales within close proximity to the subject parcel.

The average of the indicated value of these four sales was \$255,444, which the Board considered to be representative of fair market value.

The Assessor commented that this average could indicate fair market value.

The Board overrules the assessed value and set the land value at \$37,500 and the improvement value at \$217,944 for a total of \$255,444 for the subject parcel.

Dated this 28th day of July, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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