

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 12, 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:

Codi Nelson
50 W Shadow Valley Ct
Shelton, WA 98584

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: Nelson, Codi
 Parcel Number(s): 32021-50-01001
 Assessment Year: 2015 Petition Number: 107.2016

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>293,040</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>45,280</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>338,320</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>205,080</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>45,280</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>250,360</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, Codi Nelson, was absent. The Assessor, was represented by Tom Connell.

The Board reviewed the analysis submitted by the Assessor for the three assessor's comparable sales and the appellant's three comparable sales, as evidence on Exhibit 1 from the Mason County Assessor.

The Assessor indicated that the subject's assessed value per water front footage falls at the high end of the indicated value range. The Board determined that the subject's front footage falls above the indicated value range of all comparable sales.

The Board analyzed the six comparable sales and discounted comparable #6 which was a sale made in 2010. Furthermore, the Board determined, after analyzing the five comparable sales, that the fair market value should be \$1,709 per front foot.

The Board set the land value at \$205,080 and sustained the improvement value of \$45,280 for a total value of \$250,360 for the subject parcel.

Dated this 9th day of August, 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 August 12, 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:

Kristina Erickson
3220 Conkling Place West
Seattle, WA 98119

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: Eickson, Kristina
 Parcel Number(s): 32412-11-00040
 Assessment Year: 2015 Petition Number: 126.2016

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>280,080</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>160,060</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>440,170</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>175,560</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>160,090</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>335,650</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).

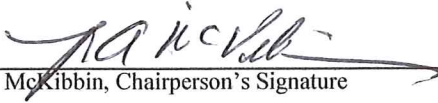
The Appellant, Kristina Erickson, was present at the hearing. The Assessor was represented by Tom Connell.

The Appellant submitted a detailed analysis of three comparable sales, a chart indicating average dollars per sq. ft., and information on per waterfront footage. This material was submitted to the Assessor's office on 8/2/2016. The Assessor indicated that he did not have time to review this material, prior to the hearing.

The Assessor, upon learning of the Appellant's information, revised his recommendation of fair market value for the subject parcel's land to \$219,450, based upon the Assessor's comparable sale #1, from his original estimate of fair market value of \$280,080. Beginning with the \$219,450 revised fair market value, provided by the Assessor during testimony, the Board considered the difference in waterfront footage from 52 front feet of the subject to 65 front feet of the Assessor's comparable sale #1 and therefore set the fair market value at \$175,560.

The subject parcel's land value is set at \$175,560 and the improvement value is set at \$160,090 for a total value of \$335,650.

Dated this 9th day of August, 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 August 12, 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:

Andrew Michell
6007 152nd St E
Puyallup, WA 98375

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: Michell, Andrew
 Parcel Number(s): 32025-21-00020
 Assessment Year: 2015 Petition Number: 334.2016

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>72,200</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>72,200</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>72,200</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>72,200</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).

Andrew Michell, Appellant, was not in attendance. The Assessor, was represented by Phil Franklin at the hearing.

The Assessor presented three comparable sales with a trend line analysis indicating that the subject property was indeed assessed at fair market value at \$72,200, and that the value of this subject parcel fell below the trend line.

The Board found no clear, cogent or convincing evidence, provided by the Appellant, that the assessed value was in error.

Therefore, the Board sustained the land value at \$72,200 for the subject parcel.

Dated this 9th day of August, 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 August 12, 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:

Jerome & Janet Nunamker
611 NE Landon Rd
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: Nunamaker, Jerome T & Janet M
 Parcel Number(s): 22210-50-00011
 Assessment Year: 2015 Petition Number: 350.2016

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>36,525</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>36,525</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>19,190</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>19,190</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, Jerome Nunamaker, was present at the hearing. Phil Franklin, Assessor's representative, was also present at the hearing.


The Board reviewed the three comparable sales submitted by the Assessor. Comparable sale #2 was identified by the Assessor as not buildable and therefore the Board did not consider comparable sale #2 in its decision. Comparable sale #1 and comparable sale #3 were both buildable lots and were two to three times larger than the subject lot.

The Board considered comparable sale #3 to be most comparable selling for \$35,000 with a buildable lot of .76 acre in size. This comparable is approximately three times the size of the subject parcel. The Board considered the topography problems by the Appellant and the slope of the lot in its decision process and recognized that there would be considerable cost to cure (expenses) if this lot was to be built on.

Therefore, the Board calculated fair market value at \$19,190 for the subject parcel.

Dated this 9th day of August, 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