

## 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:

Brad & Christine Moore  
1931 E Timberlake W Drive  
Shelton, WA 98584

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)



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Becky Rogers, Clerk  
Mason County Board of Equalization

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

Property Owner: Moore, Brad & Christine  
Parcel Number(s): 22007-50-00081  
Assessment Year: 2015 Petition Number: 180.2016

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>90,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>185,995</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>275,995</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>81,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>185,995</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>266,995</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).

Brad Moore, Appellant, was present at the hearing. The Assessor was represented by Bruce Martin.

The Board reviewed the location of the subject property and found it to be inferior lakefront property to the comparable sales submitted by the Assessor.

The subject parcel was located in a narrow "no wake" channel of Timber Lake. Furthermore, the parcel had an inferior view.

The Board determined the assessed value for the land to be \$81,000 and sustained the improvement value at \$185,995 for a total value of \$266,995 for the subject parcel.

Dated this 11<sup>th</sup> 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:

Callie Davis  
111 E Capital Peak Dr  
Shelton, WA 98584

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)



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Becky Rogers, Clerk  
Mason County Board of Equalization

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

Property Owner: Davis, Callie Konigsmark  
Parcel Number(s): 32130-75-90091  
Assessment Year: 2015 Petition Number: 217.2016

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>58,800</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>241,260</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>300,060</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>58,800</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>241,260</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>300,060</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, Callie Davis, was in attendance at the hearing. The Assessor's representative, Bruce Martin, was also in attendance.

The Appellant submitted four comparable sales to support the estimate of value. A review of these comparable sales indicated that two were not arm's length sales. The other two comparable sales supported the assessed value.


Furthermore, the Assessor provided an analysis of four additional comparable sales which supported the assessed value.

Therefore, the Appellant provided no clear, cogent, or convincing evidence that the assessed value was in error.

The Board sustained the subject parcel's value at \$300,060 for a breakdown of \$58,800 for the land and \$241,260 for improvements.

Dated this 11<sup>th</sup> day of August, 2016

  
R.A. McKibbin, Chairperson's Signature

  
Clerk's Signature

<b>NOTICE</b>
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