

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 24, 2017, 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 J & Cheryl C Sigman
101 E Lombard Rd S
Grapeview, WA 98546
Email: ccsignman@wavecable.com

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: Robert J & Cheryl C Sigman
Parcel Number(s): 12107-76-90110
Assessment Year: 2016 Petition Number: 9.2017

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>32,110</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>32,110</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>20,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>20,000</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 Sigman, was present at the hearing. The Assessor was represented by Oliver Querin and IdaMae Ryen in attendance at the hearing.

The Board reviewed the Assessor's comparable sales. The Assessor in defense of their assessed value submitted four comparable sales ranging in distance from 0.12 to 3.94 miles from the subject property. The four comparable sales had gross adjustments from 40% to 71%. The Board considered these adjustments to be above the acceptable range for serious consideration.

The Appellant provided two comparable sales. One for \$10,000 and one for \$22,000 which were considered arm's length sales and representative of fair market value. The sales were in close proximity to the subject property and were similar in topography and location and that they were buildable.

The Board overrules the Assessor's value of \$32,110 and sets the market value at \$20,000.


Petition No. 9.2017

Parcel No. 12107-76-90110

Dated this 23rd day of March, 2017



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 March 24, 2017, 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:

Lorelei Waggett
81 NE Daybreak Drive
Belfair, WA 98528
Email: gwaggett@msn.com

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: Gregory & Lorelei Waggett

Parcel Number(s): 12332-52-00005

Assessment Year: 2016

Petition Number: 16.2017

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>80,075</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>317,035</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>397,110</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>80,075</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>312,035</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>392,110</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).

Gregory & Lorelei Waggett, Owners, were present at the hearing. Also present at the hearing were Oliver Querin & IdaMae Ryen, Assessor's Representatives.

The Assessor provided four comparable sales ranging from \$395,115 to \$437,280.

The Appellant provided comparable sales ranging from \$344,115 to \$383,475.

The Board discounted the Appellants' comparable sales, based upon the distance from the subject property and two of the three sale dates were eight months beyond the January 1st assessment date. The Appellants' comparable sales failed to provide clear, cogent and convincing evidence that the Assessor was in error.


The Board reduced the Assessor's valuation of the subject parcel, by \$5,000, due to the fact the Waggets testified there was no heat pump.

The Board maintained the land value at \$80,075 and set the improvement value at \$312,035 for a total of \$392,110.

Petition No. 16.2017

Parcel No. 12332-52-00005

Dated this 23rd day of March, 2017



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 March 24, 2017, 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:

Wilson Family Trust
c/o Kimalynn Wilson
71 NE Daybreak Dr
Belfair, WA 98528
Email: KimWilsonRE@gmail.com

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: Wilson Family Trust
Parcel Number(s): 12332-52-00004
Assessment Year: 2016 Petition Number: 47.2017

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>84,960</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>349,680</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>\$434,640</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>84,960</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>347,180</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>432,140</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 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's agent, Kimalynn Wilson, was in attendance at the hearing. The Assessor was represented by IdaMae Ryen and Oliver Querin.

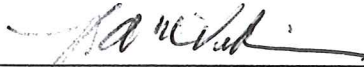
The Assessor submitted four comparable sales ranging in price from \$407,335 to \$455,135. The Assessor gave the subject property a value of \$434,640. The Board reduced the subject parcel by \$2,500 for forced air furnace with air conditioning as opposed to a heat pump and adjusted the value to \$432,140.

The Appellant provided four comparable sales ranging from \$353,870 to \$407,335. The Board considered these sales but determined that they did provide clear, cogent or convincing evidence that the Assessor was in error.

Petition No. 47.2017

Parcel No. 12332-52-00004

Dated this 23rd day of March, 2017



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