

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 5, 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:

Tracie & Mark Core  
1712 Walker Park Rd  
Shelton, WA 98584  
Email: core4mtsh@msn.com

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> 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: Tracie & Mark Core  
 Parcel Number(s): 32021-51-00008  
 Assessment Year: 2016 Petition Number: 45.2017

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>258,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>61,945</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>320,345</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>220,495</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>65,505</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>286,000</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 Owners, Tracie & Mark Core, were present at the hearing. The Assessor's representatives, IdaMae Ryen and Bruce Martin, were in attendance at the hearing.

The Board heard an appeal on subject property approximately one year ago, at which time the appellant presented a preponderance of evidence that the Assessor was in error and the Board set the fair market value at \$275,000. This decision was based in part that the property was purchased in July 2015 for \$275,000 which was deemed to be an arm's length agreement.

This decision by the Board was accepted by the Assessor's office as evidence by the fact they did not file an appeal to the Washington State board of Tax Appeals.

The Board reviewed in detail the comparable sales submitted by the Assessor's office, which included five comparable sales for improved property and one comparable sale for unimproved property. The comparable sale for the unimproved property consisted of a 2.52 acre parcel with 115 feet of low to medium bank waterfront in the proximity of the subject parcel. This property was approximately two times the size of the subject parcel. The Board considered this comparable sale submitted by the Assessor to be questionable, in so far, as waterfront footage calculations were applied with limited consideration to the lot being twice the size of the subject parcel.

The Board also reviewed in detail the five comparable sales submitted by the Assessor. The Assessor indicated the gross adjustments for these five parcels " . . . exceeded desired guidelines . . . "

Additionally, it should be noted that the appellant received the Assessor's reply far short of the 14 business days mandated by the state (RCW 84.48.150) and thus the Appellant was not granted adequate time to thoroughly analyze and prepare additional evidence.

While the Appellant responded to the Assessor's offer to postpone the subject hearing date, the Appellants had previously scheduled time off from work to attend the hearing as scheduled.

It is the Board's view that all appellants must be given information 14 business days prior to the hearing to provide for adequate response and for the Assessor's office to be in compliance with the Revised Code of Washington requirements.

Therefore, the Board overrules the Assessor's determination of fair market value and set the fair market value at \$286,000, reflecting a reasonable increase of fair market value from the date of sale to the January 1<sup>st</sup> assessment date six months later.

Dated this 30<sup>th</sup> 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