

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 21, 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:

Joseph G & Pamela A Kelly
PO Box 253
Shelton, WA 98584
Email: realteam2@aol.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: Joseph G & Pamela A Kelly
Parcel Number(s): 22108-75-00030
Assessment Year: 2016 Petition Number: 55.2017

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>56,725</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>228,205</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>284,930</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>56,725</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>228,205</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>284,930</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)].

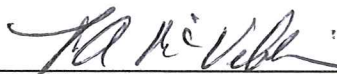
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The owners, Joseph & Pamela Kelly, were in attendance at the hearing. The Assessor was represented by Bruce Martin.

During the oral testimony the Appellant indicated they are accepting the valuation of the Assessor for fair market value of the subject parcel.

Therefore, the Board sustains the market value of the parcel at \$284,930.

Dated this 20th day of April, 2017



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

NOTICE

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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

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Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Joseph G & Pamela A Kelly
Parcel Number(s): 22018-52-00032
Assessment Year: 2016 Petition Number: 56.2017

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>11,250</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>11,250</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>11,250</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>11,250</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 owners, Joseph & Pamela Kelly, were present at the hearing. IdaMae Ryen and Bruce Martin were in attendance at the hearing representing the Assessor.

The Appellant submitted information on five sales in the market in the Timberlakes area ranging from \$2,000 to \$4,871. All sales occurred after the January 1st assessment date.

With the trend line analysis the Assessor proved that the assessed value of \$11,250 was below the mean and median value; therefore, the Board upheld the Assessor's value of \$11,250.

Petition No. 56.2017

Parcel No. 22018-52-00032

Dated this 20th day of April, 2017



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 21, 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:

Michaela Bennett
2001 Patterson Rd
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: Michaela Bennett
Parcel Number(s): 42013-42-90061
Assessment Year: 2016 Petition Number: 58.2017

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>46,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>176,125</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>222,875</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>46,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>139,870</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>186,620</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).

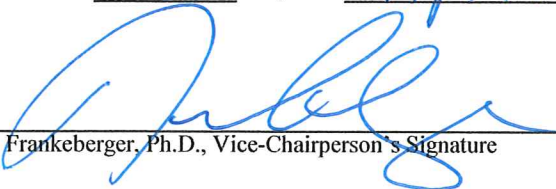
The Appellant, was not present at the hearing. The Assessor was represented by IdaMae Ryen and Tom Gibbons.

The Appellant submitted three comparable sales. The Board determined there was not enough information to consider these sales.

The Assessor's representative in verbal testimony submitted four comparables all of which bracketed the adjusted value of \$186,620.

Therefore, the Board sustained the Assessor's adjusted value of 186,620.

Dated this 20th day of April, 2017


Kevin Frankeberger, Ph.D., Vice-Chairperson's Signature


Clerk's Signature

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Email: Map@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Michaela Bennett
Parcel Number(s): 12229-22-90350
Assessment Year: 2016 Petition Number: 59.2017

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>24,250</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>196,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>221,050</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>24,250</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>108,725</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>132,975</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, was not present at the hearing. The Assessor was represented by IdaMae Ryen and Tom Gibbons.

The Appellant submitted three comparable sales. The Board determined there was not enough information to consider these sales.

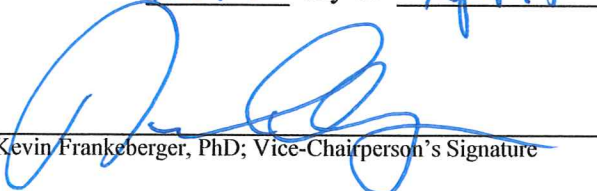
The Assessor made a 60% adjustment to the improvement value based upon the unfinished state of the interior of the home.

Therefore, the Board sustained the Assessor's adjusted value of 132,975.

Petition No. 59.2017

Parcel No. 12229-22-90350

Dated this 20th day of April, 2017


Kevin Frankeberger, PhD; Vice-Chairperson's Signature


Clerk's Signature

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