

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 25, 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:

F. Bennett Jones
122 N 78th St
Seattle, WA 98103-4608
Email: landnorthwest@comcast.net

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: F. Bennett Jones
Parcel Number(s): 12105-52-00247
Assessment Year: 2016 Petition Number: 118.2017

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>35,745</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>38,040</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>73,785</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>35,745</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>38,040</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>73,785</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, F. Bennett Jones, was in attendance at the hearing. The Assessor was represented by IdaMae Ryen.

The Petitioner agreed with the land value set by the Assessor at \$35,745. The Petitioner also provided a list of needed improvements on the cabin on the property, most of which appeared to be maintenance issues.

The Assessor indicated the property improvements included: septic \$8,500; water \$2,500; garage \$10,800 and the home valued at \$16,240 for a total of \$38,040.

The Assessor presented four comparable sales with indicated values ranging from \$210,540 to \$83,720. The subject property's value fell below all the comparable sales.

The Board determined the Appellant did not provide clear, cogent or convincing evidence to overrule the Assessor's value. The Board therefore sustains the value of \$73,785.

Dated this 10th day of August, 2017


Deborah Reis, 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.

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