

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:

David & Sandra Wakeley
341 E Sterling Drive
Allyn, WA 98524
Email: zlwakeley@outlook.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: David & Sandra Wakeley
 Parcel Number(s): 12218-50-00049
 Assessment Year: 2016 Petition Number: 203.2017

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>37,185</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>420,820</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>457,805</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>37,185</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>370,815</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>408,000</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).

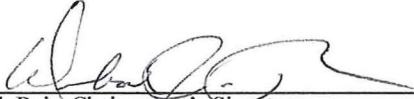
The Appellant, David Wakeley, was present at the hearing. The Assessor was represented by IdaMae Ryen.

The Assessor presented six comparable sales, three of which the Appellant's fee appraiser had used in valuating the subject home for the fee appraisal when the property was purchased.

The Appellant indicated he paid \$408,000 for this property in September 2016. He indicated it was an arm's length agreement. The Board considered that the property had been vacant for two years and had also been on the market for six months prior to the sale. The sale occurred in September 2016. As per RCW 84.40.030, the Board adjusted the market value back to January 1st 2016.

The Appellant agreed with the land value of \$37,185. The Board overruled the assessed value for the improvements and set the value at \$370,815 for a total value of \$408,000.

Dated this 15th 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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