

## 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:

Maria Fletcher  
16961 E SR 106  
Belfair, WA 98528  
Email: fletcherslastresort@yahoo.com

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: Map@co.mason.wa.us



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Becky Rogers, Clerk  
Mason County Board of Equalization

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

Property Owner: Maria Fletcher  
Parcel Number(s): 22211-50-90061  
Assessment Year: 2016 Petition Number: 154.2017

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>42,615</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>93,015</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>135,630</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>42,615</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>93,015</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>135,630</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 Appellant, Maria Fletcher, was in attendance at the hearing. The Assessor was represented by IdaMae Ryen.

The Appellant did not present clear, cogent and convincing evidence that the Assessor was in error.

The Appellant did not support her estimate of the fair market value of \$94,000.

Prior to 2016 assessment year, the improvements on the subject parcel were incorrectly assigned to a different parcel owned by the Appellant; although both parcels shared the same site address. In 2016, the Assessor corrected the subject parcel to accurately reflect the said improvements.

Therefore, the Board sustained the Assessor's market value of \$135,630.

Dated this 17<sup>th</sup> 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.

**Distribution: • Assessor • Petitioner • BOE File**