

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on November 3, 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:

Max & Laureen Forbis
202 W Shelton Valley Rd
Shelton, WA 98584
Email: ml4bis@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: Max & Laureen Forbis
 Parcel Number(s): 42024-75-00020
 Assessment Year: 2016 Petition Number: 202.2017

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>40,050</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>174,090</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>214,140</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>40,050</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>174,090</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>214,140</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).

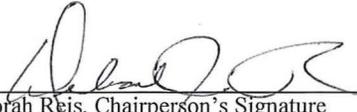
The owner, Max Forbis, was present at the hearing. The Assessor was represented by IdaMae Jensen and Oliver Querin.

The Appellant noted that the total valuation should be reduced to \$198,575 due to the Zillow.com figures that indicated a different appreciation percentage than what the Assessor used. The Appellant also indicated that this home was a simple spec home and not a custom built home. The Appellant also noted that most of the property was wet, but the Assessor indicated they had taken this into account when appraising the property.

The Assessor provided four comps and stated that the condition of the home was taken into consideration in establishing valuation. The Assessor also indicated that the property was being utilized at its highest and best use. The Board determined that the Appellant did not provide clear, cogent and convincing evidence that the Assessor's valuation was in error.

Therefore, the Board sustains the value of the subject parcel at \$214,140.

Dated this 31st day of October, 2017



Deborah Reis, Chairperson's Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on November 3, 2017, I personally emailed and/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:

Virginia Danby, Meegan Danby & Robert Ostler
PO Box 1382
Allyn, WA 98524
Email: megd51@gmail.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: Virginia Danby, Meegan Danby and Robert Ostler
 Parcel Number(s): 12220-50-80007
 Assessment Year: 2016 Petition Number: 207.2017

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

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>136,255</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>92,110</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>228,365</u>

<input checked="" type="checkbox"/> Land	\$	<u>136,255</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>92,110</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>228,365</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, Meegan Danby and Robert Ostler, were present at the hearing. IdaMae Jensen and Oliver Querin were in attendance representing the Assessor.

The Appellant provided a partial fee appraisal which the Board could not accept, due to the limited information. The comparable sales presented in the fee appraisal were zoned residential while the subject is zoned commercial.

The Assessor indicated that the property was being appraised at its highest and best use. Although the property is currently being used as residential, the property is appraised commercial. The Assessor provided a trend line analysis of similar commercial properties and the subject fell within these stated parameters. The Assessor also provided three comparable sales with an adjusted value range of \$311,010 to \$217,560 and the indicated value of \$228,365 for the subject fell within that range.

Therefore, the Board determined that the Appellant did not provide clear, cogent or convincing evidence that the Assessor's value was in error. Therefore, the Board sustains the value of the subject value of \$228,365.

Dated this 31st day of October, 2017



Deborah Rejs, Chairperson's Signature



Clerk's Signature

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on November 3, 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:

Larry & Beverly McCallum
15122 SE 141st Pl
Renton, WA 98059
Email: lmccallum@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: Larry & Beverly McCallum
 Parcel Number(s): 12228-50-01007
 Assessment Year: 2016 Petition Number: 218.2017

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>277,585</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>443,390</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>720,975</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>277,585</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>443,390</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>720,975</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).

Beverly McCallum, Owner, was in attendance at the hearing. The Assessor was represented by IdaMae Jensen and Oliver Querin.

The Appellant presented a fee appraisal as evidence to support their estimated value of \$580,000. The fee appraisal contained three comparable sales. The Appellant also requested that the property value be reduced based on the commercial farming by Taylor Shellfish. The Board gave less weight to the fee appraisal's comparable sales, based on indicated adjustments.

The Assessor provided four comparable sales with a value range of \$753,420 to \$824,795. The value of the subject parcel \$720,975 falls below the indicated range.

The Assessor stated that there is no adjustment in value for commercial shellfish farming, at that location.

The Board determined the Appellant did not provide clear, cogent and convincing evidence that the Assessor's value should be overturned.

The Board sustains the value of the subject parcel at \$720,975.

Dated this 31st day of October, 2017



Deborah Reis, Chairperson's Signature



Clerk's Signature

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on November 3, 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:

Margaret Ayers Estate
c/o Anne Ayers, Admin.
9309 Falls Bridge Lane
Patomac, MD 20854

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: Margaret Ayers Estate
Parcel Number(s): 22020-75-00140
Assessment Year: 2016 Petition Number: 190.2017

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>274,315</u>
<input checked="" type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>274,315</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>126,350</u>
<input checked="" type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>126,350</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).

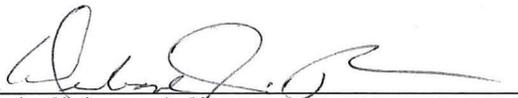
The Owner, Margaret Ayers Estate, was not represented at the hearing. The Assessor was represented by IdaMae Jensen.

The Appellant listed the estimate of value for the subject parcel at \$126,350 on the petition.

The Assessor provided an assessment roll correction agreed to by the taxpayer in the amount of \$126,350.

The Board overruled the original value of \$274,315 and accepted the adjusted value of \$126,350.

Dated this 31st day of October, 2017



Deborah Reis, Chairperson's Signature



Clerk's Signature

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