


## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on December 12, 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:

Jeffrey & Christina Cizek  
PO Box 1336  
Allyn, WA 98524  
Email: jeffseasick@yahoo.com

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> 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: Jeffrey & Christina Cizek

Parcel Number(s): 12220-50-17010

Assessment Year: 2017

Petition Number: 2.2018

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>171,925</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>174,825</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>346,750</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>171,925</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>195,750</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>367,675</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 a preponderance of 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 Appellants, Jeffrey & Christina Cizek, were in attendance at the hearing. The Assessor was represented by IdaMae Jensen and Oliver Querin.

The Appellants submitted evidence that their home was located directly across the street from a marijuana store. They requested a 20% devaluation due to their close proximity to the North Bay Marijuana Store. The Appellant also challenged the Assessor's increase in the improvement value as the home had not been improved since the last onsite Assessor's appraisal in 2013.

The Assessor presented four comparable sales with an indicated value range from \$367,675 to \$473,200. This indicated value range supports the subject parcel assessment at \$367,675.


The Assessor indicated that while they were not allowed access into the home, they accessed the photos that were available on line to determine that the improvements were above builder's standard, which justified an increase in the improvement value.

Although the Board was sympathetic with the close proximity of the marijuana store, the pictures submitted by the Appellants demonstrated their 6' solid wooden fence, gate and landscaping provided a buffer.

The Board upheld the Assessor's adjusted improvement value of \$195,750 and sustained the land value at \$171,925.

Dated this 30<sup>th</sup> day of November, 2017

  
\_\_\_\_\_  
Deborah Reis, Chairperson's Signature

  
\_\_\_\_\_  
Clerk's Signature

<b>NOTICE</b>
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

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on December 12, 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:

Miller T Ross  
PO Box 1699  
Hoodsport, WA 98548  
Email: old\_forester1@yahoo.com

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> 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: Miller T Ross  
Parcel Number(s): 42333-51-02003  
Assessment Year: 2017 Petition Number: 4.2018

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>57,660</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>84,120</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>141,780</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>57,660</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>84,120</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>141,780</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, Miller Ross, was absent. The Assessor was represented by IdaMae Jensen and Oliver Querin.

The Appellant requested the improvement value be lowered due to the fact that the home is a non-standard structure with 720 square feet over a garage. They also indicated that the vehicle access to the property is inferior. Also, due to the fact that the access is an easement, they are responsible for maintaining it.

The Assessor submitted four comparable sales all within close proximity to the subject parcel. The value ranged from \$136,950 to \$150,540. The subject property's assessed value of \$141,780 fell within this range.

The Assessor included several outbuildings on the property in their valuation.

The Board determined that the Appellant did not provide clear, cogent or convincing evidence that the Assessor was in error.


Therefore, the Board sustained the assessed value for the subject parcel.



Dated this 30<sup>th</sup> day of November, 2017



Deborah Reis, Chairperson's Signature



Clerk's Signature

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