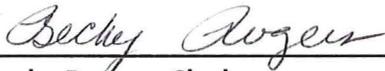


## CERTIFICATE OF MAILING

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:

Richard & Denese McCartney  
381 E Valley Rose Dr  
Shelton, WA 98584  
Email: rmccartneysr@hotmail.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: Richard & Denese McCartney  
Parcel Number(s): 32023-24-90170  
Assessment Year: 2017 Petition Number: 6.2018

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>181,270</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>224,630</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>405,900</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>181,270</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>250,650</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>431,920</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 Appellant was represented by Richard McCartney. IdaMae Jensen and Oliver Querin were present at the hearing representing the Assessor.

The Appellant provided a large number of comparable sales. The Board questioned the comparable sales provided by the Appellant in respect to whether or not they were an arm's length transaction.

Thus the Board then determined that the Appellant's comparable sales did not provide a preponderance of evidence that the Assessor was in error.

The Assessor provided four comparable sales with an indicated value range of \$416,325 to \$519,554. The subject parcel fell within this range at \$441,920.

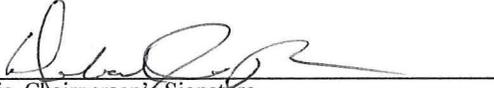
The Appellant testified that the interior of the home included custom cabinets and granite counters. The Assessor changed the quality of the home from average/good to good.

Therefore, the Board supports the Assessor's recommended value of \$431,920 for the subject parcel.

Petition No. 6.2018

Parcel No. 32023-24-90170

Dated this 7<sup>th</sup> day of December, 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**

## 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:

Thomas Crosswhite  
PO Box 482  
Belfair, WA 98528  
Email: n/a

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: Thomas Crosswhite  
Parcel Number(s): 22329-34-90021  
Assessment Year: 2017 Petition Number: 8.2018

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>49,365</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>251,185</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>300,550</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>49,365</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>251,185</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>300,550</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).

Thomas Crosswhite and Barbara Acuna were in attendance representing the Appellant. The Assessor was represented by Oliver Querin and IdaMae Jensen.

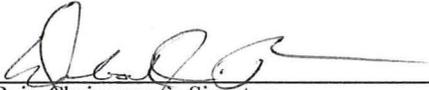
The Appellants stated in their petition, as well as provided oral testimony, that the adjacent marijuana grow farm and the persistent marijuana odor was detrimental to the value of the subject property.

The Assessor provided five comparable sales, which the Board did not consider due to the distance from the subject property and thus were not affected by marijuana odor.

The Assessor attests there has not been any evidence, to date, that marijuana operations have a detrimental effect on neighboring properties and property values.

Therefore, the Board sustains the subject parcel's value at \$300,550.

Dated this 7<sup>th</sup> day of December, 2017



Deborah Reis, Chairperson's Signature



Clerk's Signature

**NOTICE**

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