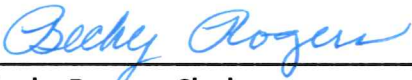


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on January 5, 2018, 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:

John & Beatrice Kingery
4620 East SR 302
Belfair, WA 98528
Email: jckingery@harbornet.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: John & Beatrice Kingery

Parcel Number(s): 12228-21-80295

Assessment Year: 2017 Petition Number: 20.2018

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>18,600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>18,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>500</u>

This decision is based on our finding that:

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 property owner, John Kingery, was present at the hearing. The Assessor was represented by IdaMae Jensen and Oliver Querin.

The Appellant purchased this parcel within the last twelve months with the adjoining property (Petition 21.2018) for \$10,000. The Board determined this to be an arm's length agreement, between a willing buyer and willing seller. The subject parcel is unique in that it is tidelands only with no land ingress or egress. It has no alternative use.

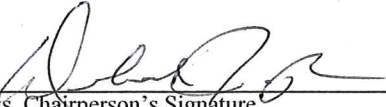
The Board accepted the allocation of \$500 for the subject parcel which was included in the total purchase price of \$10,000 including the adjacent lot. (Petition 21.2018).

The Assessor provided analysis consisting of sales with and without tidelands and extrapolated statistical data from this process. The Board determined that this analysis did not support the Assessor's recommended value, with respect to the subject parcel's unique characteristics.

Therefore, the Board overrules the assessed value of \$18,600 and sets the market value at \$500.00 for the subject parcel.

Petition No. 20.2018

Parcel No. 12228-21-80295

Dated this 4th day of January, 2018

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

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Email: Map@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County

Board of Equalization

Property Owner: John & Beatrice Kingery

Parcel Number(s): 12228-50-01005

Assessment Year: 2017 Petition Number: 21.2018

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>58,210</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>58,210</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>9,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>9,500</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 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).

John Kingery, property owner, was present at the hearing. IdaMae Jensen and Oliver Querin represented the Assessor at the hearing.

The Appellant purchased this parcel within the last twelve months with the adjoining property (Petition 20.2018) for \$10,000. The Board determined this to be an arm's length agreement, between a willing buyer and willing seller.

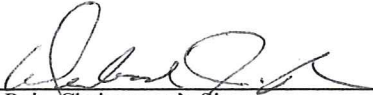
The Board accepted the allocation of \$9,500 for the subject parcel which was included in the total purchase price of \$10,000 including the adjacent lot. (Petition 20.2018).

The Assessor provided two comparable sales which the Board determined had little relevance to the subject parcel.

Therefore, the Board overrules the recommended reduced assessed value of \$34,410 and sets the market value at \$9,500.00 for the subject parcel.

Petition No. 21.2018

Parcel No. 12228-50-01005

Dated this 4th day of January, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

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