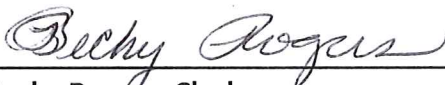


## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on January 26, 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:

Gordon Riemland  
PO Box 1309  
Sultan, WA 98294  
Email: sidehack54@comcast.net

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: Gordon Riemland

Parcel Number(s): 42209-51-00035

Assessment Year: 2017 Petition Number: 36.2018

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>42,075</u>        |
| <input checked="" type="checkbox"/> Improvements | \$        | <u>9,095</u>         |
| <input type="checkbox"/> Minerals                | \$        | <u>          </u>    |
| <input type="checkbox"/> Personal Property       | \$        | <u>          </u>    |
| <b>TOTAL</b>                                     | <b>\$</b> | <b><u>51,170</u></b> |

**BOE True and Fair Value Determination**

|  |           |                      |
|--|-----------|----------------------|
| <input checked="" type="checkbox"/> Land         | \$        | <u>28,905</u>        |
| <input checked="" type="checkbox"/> Improvements | \$        | <u>9,095</u>         |
| <input type="checkbox"/> Minerals                | \$        | <u>          </u>    |
| <input type="checkbox"/> Personal Property       | \$        | <u>          </u>    |
| <b>TOTAL</b>                                     | <b>\$</b> | <b><u>38,000</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 the 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 taxpayer was not present at the hearing. The Assessor was not represented at the hearing.

The Appellant indicated in his appeal that he purchased the property in August 2016 for \$38,000. There was no indication from the Appellant or the Assessor that this was not an arm's length agreement. The Assessor provided an analysis of six other comparable sales, in the vicinity of the subject parcel, for the period of June 2014 through September 2017.

Documentation from the Assessor also indicated the subject property sold for a total of \$38,000 in August 2016.

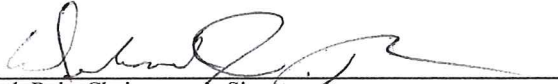
The Board determined that the sales price provided a preponderance of evidence as to the fair market value of the subject parcel.

The Board therefore overruled the Assessor's estimate of fair market value of \$51,170 and set the land value at \$28,905 and the improvement value of \$9,095 for a total of \$38,000 for the subject parcel.

Petition No. 36

Parcel No. 42209-51-00035

Dated this 11<sup>th</sup> 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.

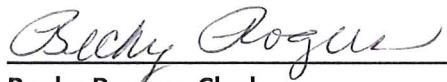
**Distribution:** • Assessor • Petitioner • BOE File

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on January 26, 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:

Kenneth & Linda Peters  
PO Box 1301  
Belfair, WA 98528  
Email: petersnoni15@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: Kenneth & Linda Peters

Parcel Number(s): 22206-56-00005

Assessment Year: 2017

Petition Number: 42.2018

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>33,220</u>         |
| <input checked="" type="checkbox"/> Improvements | \$        | <u>71,110</u>         |
| <input type="checkbox"/> Minerals                | \$        | <u>          </u>     |
| <input type="checkbox"/> Personal Property       | \$        | <u>          </u>     |
| <b>TOTAL</b>                                     | <b>\$</b> | <b><u>104,330</u></b> |

### BOE True and Fair Value Determination

|  |           |                      |
|--|-----------|----------------------|
| <input checked="" type="checkbox"/> Land         | \$        | <u>33,220</u>        |
| <input checked="" type="checkbox"/> Improvements | \$        | <u>65,130</u>        |
| <input type="checkbox"/> Minerals                | \$        | <u>          </u>    |
| <input type="checkbox"/> Personal Property       | \$        | <u>          </u>    |
| <b>TOTAL</b>                                     | <b>\$</b> | <b><u>98,350</u></b> |

This decision is based on our finding that:

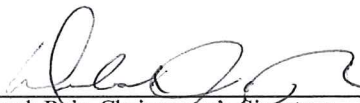
The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of a preponderance of evidence that the value is erroneous [RCW84.40.030(1)].


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 taxpayer, Kenneth & Linda Peters were not present at the hearing. The Assessor was not represented at the hearing.

The Assessor and Appellant agreed to a revised fair market value of \$33,220 for land; \$65,130 for improvements for a total of \$98,350, to which the Board concurs.

Dated this 11<sup>th</sup> 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**