


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:

Suzanne Stevens
600 NE Monona Drive
Tahuya, WA 98588
Email: suz.stevens@earthlink.net

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: Suzanne Stevens

Parcel Number(s): 32328-75-00040

Assessment Year: 2017 Petition Number: 55.2018

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>326,890</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>640,915</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>967,805</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>320,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>420,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>740,000</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 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).

Suzanne Stevens, Owner; Kim Delany, President of Mason County Association of Realtors; and Tim Kelly, Vice-President of Road Association were present representing the Appellant. IdaMae Jensen and Oliver Querin represented the Assessor, at the hearing.

The Appellant submitted a fee appraisal indicating a value of \$680,000 for the subject property. This fee appraisal was performed in March 2017 for the purpose of estate taxes.

The Assessor indicated in their reply that two of the comparable sales used by the fee appraiser were not correctly documented.


In addition to the fee appraisal, the Appellant submitted a market analysis provided by a realtor familiar with the area. While the realtor provided an estimate of fair market value, which was detailed, the Board placed less weight on this document as it was not performed by a qualified and licensed appraiser.

The Assessor submitted four comparable sales, three of which were included in the fee appraisal. The Board determined that the three comparable sales submitted by the Assessor required significant adjustments, both gross and net, increasing the complexity in determining fair market value. The Board considered the indicated value for these three as submitted by the Assessor and as well as the fee appraisal and determined that the fair market value of the property is \$320,000 and the improvements \$420,000 for a total of \$740,000.

It should be noted that the Board placed significant weight on the distance and condition of the approximately four-mile dirt road providing access to the subject property

Dated this 18th 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.

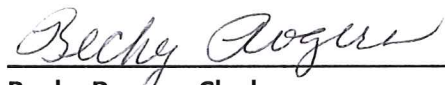
Distribution: • Assessor • Petitioner • BOE File

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:

Dean Debra Boyer
1824 Tee Lake Rd
Tahuya, WA 98588
Email: ddboyermm@msn.cm

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: Dean & Debra Boyer

Parcel Number(s): 32335-31-90043

Assessment Year: 2017 Petition Number: 56.2018

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>70,250</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>631,555</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>701,805</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>70,250</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>517,055</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>587,305</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 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).

Dean & Debra Boyer, owner, attended the hearing. IdaMae Jensen and Oliver Querin attended the hearing representing the Assessor.

The Appellant provided seven comparable sales to support their estimate of fair market value.

The Appellant provided a preponderance of the evidence that the quality of the interior of the subject home was measurably less than the applicable comparable sales provided by the Assessor.

Two of the comparable sales provided by the Assessor were considered to be the most relevant to the subject property with an indicated value of \$524,165 and \$526,695.

The subject property over all was considered to be somewhat superior to these two properties, therefore the Board set the value of the subject parcel at \$70,250 for the land and \$517,055 for the improvements for a total of \$587,305.

Petition No. 56.2018

Parcel No. 32335-31-90043

Dated this 18th day of January, 2018
Deborah Reis, Chairperson's Signature
Clerk's Signature**NOTICE**

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