


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on February 16, 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:

Vicki L Betsinger
PO Box 314
Allyn, WA 98524
Email: vickisponderosa@outlook.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: Vicki L Betsinger

Parcel Number(s): 12220-50-07008

Assessment Year: 2017

Petition Number: 59.2018

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>147,185</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>147,185</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>114,400</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>114,400</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 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).

Vicki Betsinger, Appellant, was present at the hearing. Also in attendance, representing the Appellant, was Barry Betsinger. Oliver Querin and IdaMae Jensen represented the Assessor at the hearing.

The Appellant submitted information indicating that the minimum size of the subject lot, 8,800 sq ft, did not meet the minimum lot area of 9,600 sq. ft and therefore did not legally meet the criteria for commercial development as required under County Code 17.12.150 Bulk and dimension standards.

The Assessor indicated that it is legally permissible to develop the property, as long as all other development codes are met; which is contrary to County Code 17.12.150.


According to "The Appraisal of Real Estate, 13th addition, the Appraisal institute states: Highest and best use is the reasonably probable and legal use of vacant land or improved property that is legally permissible, physically possible, appropriately supported, financially feasible, and that results in the highest use."

While the Assessor presented an opinion that the property could be developed, provided the necessary development codes are met, the Board's decision was based upon the current county code, which the Board considered to be clear, cogent and convincing evidence.

Based upon the previous assessed value and the above factors, the Board determined the current market value of the subject parcel to be \$114,400.

Petition No. 59.2018

Parcel No. 12220-50-07008

Dated this 15th day of February, 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.

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