

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 13, 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 Sund
5708 Hunter St
Tacoma, WA 98406.00
Email: norsepucky@msn.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 Sund

Parcel Number(s): 12118-23-70681

Assessment Year: 2017 Petition Number: 67.2018

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>24,750</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>24,750</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>24,750</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>24,750</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).

John Sund, Appellant, was in attendance at the hearing. The Assessor's Representative, Oliver Querin, was present.

The Appellant challenged the current value of the tidelands which were valued at \$24,750. He questioned the increase in the assessed value, but did not provide clear, cogent and convincing evidence that the assessed value was in error.

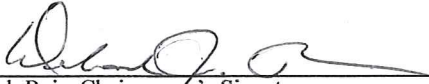
The Assessor provided a detailed analysis to support the valuation of the subject property of \$24,750.

Therefore, the Board sustains the assessed value of the subject parcel.

Petition No. 67.2018

Parcel No. 12118-23-70681

Dated this 10th day of April, 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.

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Distribution: • Assessor • Petitioner • BOE File

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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 Sund

Parcel Number(s): 12118-23-70682

Assessment Year: 2017 Petition Number: 68.2018

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>34,200</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>34,200</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>34,200</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>34,200</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).

John Sund, Appellant, was in attendance at the hearing. The Assessor's Representative, Oliver Querin, was present.

The Appellant challenged the current value of the tidelands which were valued at \$34,200. He questioned the increase in the assessed value, but did not bring any evidence to provide clear, cogent and convincing evidence that the assessed value was in error.

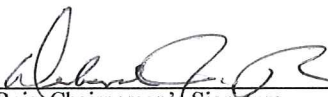
The Assessor provided a detailed analysis to support the valuation of the subject property of \$34,200.

Therefore, the Board sustains the assessed value of the subject parcel.

Petition No. 68.2018

Parcel No. 12118-23-70682

Dated this 10th day of April, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 13, 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:

Ginger Snapp
1008 Williams Blvd
Richland, WA 99354
Email: omaginger60@gmail.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: Ginger Snapp

Parcel Number(s): 22020-24-00100

Assessment Year: 2017 Petition Number: 88.2018

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>115,755</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>115,755</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>115,755</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>115,755</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).

The Appellant, Ginger Snapp, was present at the hearing. Dan Snapp also was present at the hearing. The Assessor was represented by IdaMaeJensen at the hearing.


The Appellant provided three properties, stating the assessed value only. The Board determined that the Appellant provided no clear, cogent, or convincing evidence that the Assessor's valuation was in error.

The Assessor provided four comparable sales with an adjusted sales price range from \$103,660 to \$203,620. The value of the subject property fell within the adjusted price range.

The Board supports the Assessor's value of \$115,755 for the subject parcel.

Petition No. 88.2018

Parcel No. 22020-24-00100

Dated this 10th day of April, 2018
Deborah Reis, Chairperson's Signature
Clerk's Signature**NOTICE**

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 13, 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:

Marshall & Sena Smith
300 E Archer Ridge Road
Allyn, WA 98524
Email: jjc@hcc.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: Marshall & Sena Smith

Parcel Number(s): 12220-33-90221

Assessment Year: 2017

Petition Number: 108.2018

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>57,450</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>392,875</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>450,325</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>57,450</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>392,875</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>450,325</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).

Marshall Smith, Appellant, and Jack Johnson, Appellant's Agent, were in attendance. The Assessor's Representative, IdaMae Jensen, was present.

The Appellant provided three comparable sales, using the data provided by the County on the TaxSifter to support the valuation of these sales. These three comparable sales were built in 2006, 2014 and 2018. One of the comparable sales location was unknown. Two comparable sales were located in Shelton. The condition of these comparable sales were rated good to average. Two of the comparable sales were found to not be arm's length sales.

The Assessor provided four comparable sales with clearly identified locations. The Assessor indicated that the questioned privacy and access issues of the subject parcel had been accounted for in the location value on the grid chart. The subject property was rated at good/very good. With the absence of an interior inspection the Assessor's records must be presumed accurate.

The Assessor indicated that the subject value was bracketed on the low end by the Assessor's Comp #1 at \$372,115 and the high end by the Assessor's Comp #2 at \$554,633.

The subject value of \$450,325 is bracketed and supported by all the Assessor's comparables.

Therefore, the Board supports the value of the subject parcel at \$450,325.

Petition No. 108.2018

Parcel No. 12220-33-90221

Dated this 10th day of April, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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