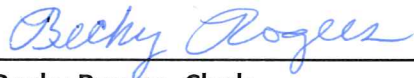


## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 11, 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:

William Tabor, et ux  
291 E Sunny Woods Rd W  
Shelton, WA 98584  
Email: ramrod@q.com

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: [Map@co.mason.wa.us](mailto:Map@co.mason.wa.us)



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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: William & Alana Tabor

Parcel Number(s): 32116-75-00050

Assessment Year: 2017 Petition Number: 99.2018

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>71,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>299,255</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>370,655</u></b>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>71,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>299,255</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>370,655</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 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 Appellants, Alana & William Tabor, were present at the hearing. The Assessor was represented by IdaMae Jensen.

The Appellant provided three comparable land sales. Two of the comparable sales were for the same 10 acre parcel which sold for \$105,000. Comparable sale #2 sold in 2014 for \$60,000. This comparable sale was similar to the subject parcel at five acres. The Appellant also testified that the subject property was surrounded by a neighborhood of inferior quality.

The Appellant also testified that the unpaved road reduced the value of the subject parcel.

The Assessor presented four unimproved land comparable sales. While they were not in close proximity to the subject parcel they shared similar characteristics.

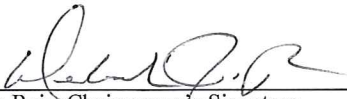
The four comparable sales provided by the Assessor ranged in indicated value from \$72,500 to \$93,000. The subject parcel fell below this range of value.

Further, the Assessor provided evidence that all similarly sized lots in the neighborhood were valued identically and in equalization.

The Assessor testified that there was no market evidence of a negative value on the unpaved road.

Therefore, the Board sustains the assessed value of \$370,655 for the subject parcel.

Dated this 1<sup>st</sup> day of May, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

<b>NOTICE</b>
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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