

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 25, 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:

The Campbell Family Partnership
c/o Judith Judd
3 Cantitoe Lane
Englewood, CO 80113-6111
Email: judithjudd@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: The Campbell Family Partnership

Parcel Number(s): 22113-14-70860

Assessment Year: 2017 Petition Number: 115.2018

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>43,315</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u>43,315</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>43,315</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u>43,315</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 Owner/Appellant, The Campbell Family Partnership, was represented by Judith Judd, Alexis Meyer, and Margaret Campbell. The Assessor was represented by IdaMae Jensen and Tom Gibbons.

The Appellant provided the assessments of neighboring properties. They also indicated that their tidelands were not commercially viable. The Appellant also questioned the methodology the Assessor used in determining value per lineal feet.

The Assessor provided four charts indicating that tidelands do add value to the property. Furthermore, past sales supported the assessed value of \$125 per lineal foot of the subject parcel. The Assessor also indicated that commercial viability is not considered in the assessment of tideland property.

The Assessor provided data indicating that the assessed value of \$125 per lineal front foot fell below the trend line analysis for four tideland-only sales between 2008 and 2016.

The Appellant did not provide clear, cogent and convincing evidence to overrule the Assessor's valuation of \$43,315. Therefore, the Board sustains the assessed value of \$43,315 for the subject parcel.

Petition No. 115.2018

Parcel No. 22113-14-70860

Dated this 15th day of May, 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 May 25, 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:

Britton Court Family Partnership
c/o Judith Judd
3 Cantitoe Lane
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Email: judithjudd@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: Britton Court Family Partnership
Parcel Number(s): 22113-41-70010
Assessment Year: 2017 Petition Number: 114.2018

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>25,000</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u>25,000</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>25,000</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u>25,000</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 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 Owner/Appellant, Britton Court Family Partnership, was represented by Judith Judd, Alexis Meyer, and Margaret Campbell. The Assessor was represented by IdaMae Jensen and Tom Gibbons.

The Appellant provided the assessments of neighboring properties. They also indicated that their tidelands were not commercially viable. The Appellant also questioned the methodology the Assessor used in determining value per lineal feet.

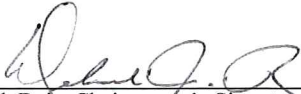
The Assessor provided four charts indicating that tidelands do add value to the property. Furthermore, past sales supported the assessed value of \$125 per lineal foot of the subject parcel. The Assessor also indicated that commercial viability is not considered in the assessment of tideland property.

The Assessor provided data indicating that the assessed value of \$125 per lineal front foot fell below the trend line analysis for four tideland-only sales between 2008 and 2016.

The Appellant did not provide clear, cogent and convincing evidence to overrule the Assessor's valuation of \$25,000. Therefore, the Board sustains the assessed value of \$25,000 for the subject parcel.

Petition No. 114.2018

Parcel No. 22113-41-70010

Dated this 15th day of May, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

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