


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on June 8, 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:

Brendon & Mendy Kealy
PO Box 1477
Hoodsport, WA 98548
Email: Brenden1968@hotmail.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: Brendon & Mendy Kealy

Parcel Number(s): 42211-50-00003

Assessment Year: 2017

Petition Number: 153.2018

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>22,845</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>22,845</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>22,845</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>22,845</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, Brendon Kealy was present. The Assessor was represented by Ida Mae Jensen and Oliver Querin.

The Appellant presented several points in defense of his estimated value of the subject property. The Appellant pointed out an error that the acreage should be .55 acres instead of .57 acres. There would also be a power connection fee to bring power to the subject property.

The Appellant stated that in April of 2015 he paid \$20,000 for the subject property. He indicated this was an arm's length agreement. Considering the time adjustment from the purchase date to January 1, 2017 the board accepted the Appraisers determination of fair market value for \$22,845.

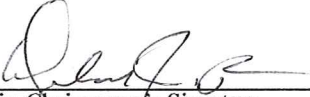
Furthermore the appellant provided no clear cogent and convincing evidence that the assessment value was in error.

Therefore the board sustains the assessed value of \$22,845 for the subject parcel.

Petition No. 153.2018

Parcel No. 42211-50-00003

Dated this 5th day of June, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County Board of Equalization

Property Owner: Brendon & Mendy Kealy

Parcel Number(s): 42211-50-00002

Assessment Year: 2017 Petition Number: 154.2018

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>25,950</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>28,965</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>54,915</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>20,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>10,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>30,000</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 Appellant, Brendon Kealy was present. The Assessor was represented by Ida Mae Jensen and Oliver Querin.

The Appellant purchased the property in April of 2017 for \$30,000. Testimony from both the Appellant and the Appraiser indicated that this sale was an arm's length agreement. The Board gave considerable weight to this arm's length sale in determining fair market value.

The Assessor provided three comparable sales ranging from 2 to 7.6 miles from the subject property. The Assessor also determined the land value of the subject property is \$25,950 and the improvement value is \$28,965 for a total of \$54,915.

However, the Assessor also provided evidence of black mold inside the garage; thereby, compromising the integrity of the interior wall board. The carport also showed signs of deficiency.

Given the arm's length agreement, the Board felt the purchase price of \$30,000 in April 2017 represented the fair market value.


Therefore, the Board overrules the Assessors value of \$54,915.

Petition No. 154.2018

Parcel No. 42211-50-00002

Dated this 5th day of June, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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Becky Rogers, Clerk
Mason County Board of Equalization

**Order of the Mason County
Board of Equalization**

Property Owner: Brendon & Mendy Kealy

Parcel Number(s): 42211-44-00350

Assessment Year: 2017 Petition Number: 155.2018

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>23,225</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>67,470</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>90,695</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>23,225</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>61,935</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>85,160</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 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).

The Appellant, Brendon Kealy, was present. The Assessor was represented by Ida Mae Jensen and Oliver Querin.

The Appellant appeared at the hearing but did not provide a preponderance of evidence that the Assessor's valuation was in error.

The Board upheld the Assessor's adjusted land value of \$23,225 and the improvement value at \$61,935 for a total of \$85,160 for the subject parcel.

Petition No. 155.2018

Parcel No. 42211-44-00350

Dated this 5th day of June, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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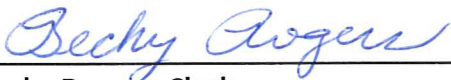
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Becky Rogers, Clerk
Mason County Board of Equalization

**Order of the Mason County
Board of Equalization**

Property Owner: Brendon & Mendy Kealy

Parcel Number(s): 42108-34-00000

Assessment Year: 2017 Petition Number: 156.2018

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>16,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>14,850</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>30,850</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>16,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>14,850</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>30,850</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, Brendon Kealy was present. The Assessor was represented by Ida Mae Jensen and Oliver Querin.

The subject property encompasses 16.11 acres in which only .5 acres was determined by the property owner as useable property due to being located in the flood zone. The improvements include a well, septic and power. There was no assessed value placed on two derelict structures.

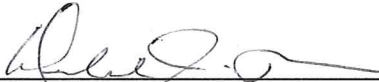
The Assessor indicated the property was recreational use only. The Appellant agreed with the improvement value of \$14,850 as well as the land value of \$16,000 for a total of \$30,850.

Therefore, the board upholds the assessed value of the property of \$30,850.

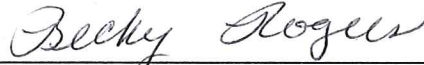
Petition No. 156.2018

Parcel No. 42108-34-00000

Dated this 5th day of June, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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Becky Rogers, Clerk
Mason County Board of Equalization

**Order of the Mason County
Board of Equalization**

Property Owner: Brendon & Mendy Kealy

Parcel Number(s): 42211-50-00008

Assessment Year: 2017

Petition Number: 157.2018

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>26,230</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>180,795</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>207,025</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>26,230</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>180,795</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>207,025</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, Brendon Kealy was present. The Assessor was represented by Ida Mae Jensen and Oliver Querin.

The Appellant was present but provided no clear, cogent or convincing evidence to overrule the Assessor's recommendation for land of \$26,230 and improvements of \$180,795 for a total of \$207,025.

The Assessor provided four comparable sales with an indicated value range of \$202,528 to \$258,570. The subject property fell below this trend line at \$207,025.

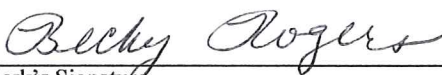
Therefore, the board sustains the assessed valuation of \$207,025.

Petition No. 156.2018

Parcel No. 42108-34-00000

Dated this 5th day of June, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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