

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on June 22, 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:

James Killian
PO Box 1413
Shelton, WA 98584
Email: killianjw@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: James Killian

Parcel Number(s): 22133-76-90034

Assessment Year: 2017

Petition Number: 118.2018

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>35,145</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>235,195</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>270,340</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>25,145</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>235,195</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>260,340</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).

Present at the hearing were James & Brenda Killian, Appellants; and IdaMae Jensen, Assessor's Representative.

The Appellant submitted as evidence a fee appraisal performed in January 2016 wherein the Appraiser indicated the fair market value of the subject property to be \$220,000 total. In determining this fair market value, the fee appraiser assigned a negative value for the unsightly neighbor's property of \$10,000. The Appellant also submitted two photographs clearly indicating that the unsightly neighbor's property was visible from their location.

As to the valuation of the improvements, the Board questioned the fee appraiser's approach. It should be noted that the fee appraiser's estimate of value of the uncompleted home was within \$2,000 of the Assessor's determination of value.

In summary, the Board considered the Appellants photos and testimony as evidence supporting the overall deduction of \$10,000 for the subject property.

Therefore the Board sets the value at \$260,340.

Petition No. 118.2018

Parcel No. 22133-76-90034

Dated this 19th day of June, 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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