

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 6, 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:

Martin Jensen
621 E Hiawatha Blvd
Shelton, WA 98584

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: Martin Jensen

Parcel Number(s): 22021-50-90292

Assessment Year: 2017 Petition Number: 136.2018

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>168,275</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>8,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>176,775</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>168,275</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>8,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>176,775</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 was represented by Martin Jensen, Jeanne Jensen and Kristy Buck (realtor). The Assessor was represented by IdaMae Jensen and Tom Gibbons.

The Appellants submitted four comparable sales. All comparable sales occurred later than the assessment date of January 1, 2017. The board determined that these comparables did not provide clear, cogent and convincing evidence to overrule the Assessor's valuation.

Further the Assessor provided six comparable sales. All comparable sales dates fell between 2014 and 2016. All comparables were time adjusted and showed a range of \$37,855 an acre to \$325,132 per acre. The subject property was assessed at \$155,810 an acre, which fell on the trend line.

Therefore, the board sustains the assessed valuation of \$176,775.

Petition No. 136.2018

Parcel No. 22021-50-90292

Dated this 28th 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.

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: Martin Jensen

Parcel Number(s): 22021-50-90291

Assessment Year: 2017

Petition Number: 135.2018

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>168,275</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>168,275</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>168,275</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>168,275</u>

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Therefore, the board sustains the assessed valuation of \$168,275.

Petition No. 135.2018

Parcel No. 22021-50-90291

Dated this 28th day of June, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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