

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:

Everett & Irene Goldsby
4691 E Agate Rd
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: Everett & Irene Goldsby

Parcel Number(s): 22018-34-00040

Assessment Year: 2017

Petition Number: 143.2018

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>40,200</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>40,200</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>22,110</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>22,110</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 a preponderance of 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 Everett & Irene Goldsby. The Assessor was represented by IdaMae Jensen.

The Appellant testified that the subject property had increased in value from \$14,175 in 2016 to the 2017 assessed value of \$40,200. The Appellant questioned as to why the subject property had increased in value over the last 6 years and the adjoining properties had decreased.

However, the Appellants did not provide a preponderance of evidence to overrule the Assessor's valuation.

The Assessor reduced the original valuation by 45% from \$40,200 to a recommended value of \$22,110, based upon the fact that the property was low and wet with no access. The Assessor also provided 3 comparable sales from \$49,615 to \$27,711. The value of the subject property fell below this range.

Therefore, the board sustains the Assessor's recommended adjusted value of \$22,110.

Petition No. 143.2018

Parcel No. 22018-34-00040

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.

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