


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:

Kenneth C Hill
PO Box 435
Allyn, WA 98524
Email: kchill99@aol.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: Kenneth C Hill

Parcel Number(s): 22127-51-00032

Assessment Year: 2017

Petition Number: 147.2018

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>45,775</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>6,750</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>52,525</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>22,005</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>6,750</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>28,755</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 not present at the hearing. The Assessor was represented by Tom Gibbons and IdaMae Jensen.

The Petitioner provided no documentation to support his estimated value of \$32,000 for the land and \$2,500 for the improvements.

However, upon inspection of the property, the Assessor adjusted the original land value of \$45,775 to \$22,005 and maintained the original improvement value of \$6,750 for a total of \$28,755.

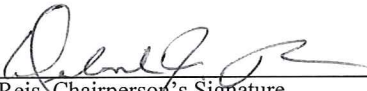
The Assessor testified that the original valuation did not take into consideration the limited view. Therefore, the Assessor corrected the value of the subject property.

The Board sustains the Assessors adjusted value of \$28,755.

Petition No. 147.2018

Parcel No. 22127-51-00032

Dated this 3rd day of July, 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 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:

Jerel & Charlotte Pedersen
81 E Sea Spray Lane
Shelton, WA 98584
Email: n/a

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: Jerel & Charlotte Pedersen

Parcel Number(s): 22020-23-94001

Assessment Year: 2017

Petition Number: 148.2018

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>141,610</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>258,890</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>400,500</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>141,610</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>258,890</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>400,500</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 Appellants, Jerel & Charlotte Pedersen, were present at the hearing. IdaMae Jensen represented the Assessor at the hearing.

The Appellant provided a considerable amount of narrative, questioning the Assessor's rationale for the Assessor's four comparable sales.

The Appellant also indicated that one-third of their land was seasonably wet and essentially unusable. The Assessor noted they considered the wet, unusable land when valuing the property.

The Assessor provided four comparable sales, one of which was determined to be a bank-owned sale. One other sale included two parcels.

The Assessor testified that they made appropriate adjustments to accommodate the two-parcel sale, as well as appropriate adjustments for the attributes of the other comparable sales.

The Assessor's three comparable sales indicated a value range from \$430,365 to \$498,755. The subject property fell below the indicated value range at \$400,500.

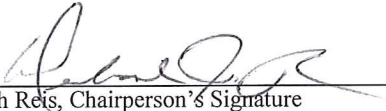
The Board determined that the Appellant did not provide clear, cogent and convincing evidence to overrule the Assessor's valuation.

Petition No. 148.2018

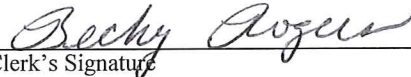
Parcel No. 22020-23-94001

Therefore, the Board sustains the original assessed value for the subject property at \$141,610 for the land and \$258,890 for the improvements for a total of \$400,500.

Dated this 3rd day of July, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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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:

Olene C Steele
PO Box 2370
Shelton, WA 98584
Email: n/a

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: Olene C Steele
Parcel Number(s): 32008-76-90042
Assessment Year: 2017 Petition Number: 146.2018

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>51,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>357,825</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>408,825</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>51,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>357,825</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>408,825</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 not present at the hearing. IdaMae Jensen represented the Assessor.

The Appellant indicated that the improvement value should be reduced based upon the fact that the home was in need of a roof and fascia repair.

Two comparable sales provided by the Appellant were not considered to be in a comparable neighborhood. An additional comp was determined to not be an arm's-length transaction.

After an inspection of the property, the Assessor determined that the roof appeared to be in near new condition. It was noted that a building permit was issued in 2015 for a new roof.

The Assessor indicated that the house was in average/good condition which had been taken into account in the original valuation.

The Assessor also provided four comparable sales ranging from \$391,877 to \$424,508, which bracketed the subject's value of \$408,825. All the Assessor's comparable sales were within five miles from the subject property and in comparable neighborhoods.

Therefore, the Board found that the Appellant did not provide clear, cogent and convincing evidence that the Assessor was in error.

The Board sustained the assessed value of \$408,825 for the subject property.

Dated this 3rd day of July, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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