

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 13, 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:

Willie Vong & Jennie Dang
5025 NE 9th Pl
Renton, WA 98059-4664
Email: wwong28@yahoo.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: Willie Vong & Jennie Dang

Parcel Number(s): 22113-50-00051

Assessment Year: 2017 Petition Number: 150.2018

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>43,785</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>43,785</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>19,125</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>19,125</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 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 Appellants, Willie Vong & Jennie Dang, were not present. Tom Gibbons and IdaMae Jensen represented the Assessor.

The Appellant provided no evidence to support their estimated value of \$7,200 for the land.

The original assessment value for the land was \$43,785. The Assessor's representative testified that upon re-inspection of the property, they determined that the limited view originally assigned to the subject property was incorrect and in fact, the subject property had no view. Therefore, the Assessor recommended an adjusted value of \$19,125. This was further supported by four comparable sales with a land residual value range of \$14,000 to \$42,500 provided by the Assessor.

Therefore, the Board supports the adjusted value of \$19,125.

Petition No. 150.2018

Parcel No. 22113-50-00051

Dated this 5th 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 13, 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:

Thomas & Delores Pearson
2315 Callahan St
Shelton, WA 98584
Email: bovinebuster98584@yahoo.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: Thomas & Delores Pearson

Parcel Number(s): 32018-57-01003

Assessment Year: 2017

Petition Number: 158.2018

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>46,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>106,265</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>153,015</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>46,750</u>
<input type="checkbox"/> Improvements	\$	<u>106,265</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>153,015</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, Thomas & Delores Pearson, were not present at the hearing. The Assessor was represented by Tom Gibbons and IdaMae Jensen.

The Appellant's petition provided no evidence to support their estimate of \$138,750 for the subject property.

The Assessor provided four comparable sales with an indicated value range of \$147,750 to 160,305. This value range supports the assessed value of the subject property.


Therefore, the Board sustains the Assessor's valuation of \$46,750 for the land and \$106,265 for the improvements for a total of \$153,015.

Petition No. 158.2018

Parcel No. 32018-57-01003

Dated this 5th day of July, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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