

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:

Annette McGee
1961 SE Cole Rd
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: Annette McGee

Parcel Number(s): 31904-24-90000

Assessment Year: 2017

Petition Number: 160.2018

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>115,365</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>188,965</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>304,330</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>115,365</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>188,965</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>304,330</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 in attendance. Those present at the hearing: Tom Gibbons and IdaMae Jensen, Assessor's Representatives

The Appellant noted on the petition that the value of the land should be reduced because it had been logged off. The Appellant did not challenge the value of improvements at \$188,965.


The Assessor testified orally that there was a home on the property with three detached garages, a non-livable mobile home and a carport.

The Assessor testified that while the subject property had been logged off, that the trees are considered personal property and did not influence the original valuation. The Assessor also testified orally that 8 time-adjusted comparable sales ranging from 13 acres to 22 acres were used to support the subject parcel's value. The value of the comparable property sales ranged from \$3,949/acre to 8,643/acre. The subject parcel of \$6,335/acre fell within this range.

Therefore, the Board sustains the Assessor's valuation at \$304,330.

Petition No. 160.2018

Parcel No. 31904-24-90000

Dated this 10th 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.

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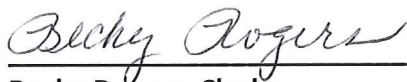
Distribution: • Assessor • Petitioner • BOE File

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Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County

Board of Equalization

Property Owner: Annette McGee

Parcel Number(s): 31904-24-90110

Assessment Year: 2017 Petition Number: 161.2018

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>35,700</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>24,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>59,700</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>35,700</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>6,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>41,700</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).

Those present at the hearing: Tom Gibbons and IdaMae Jensen, Assessor's Representatives

The Appellant accepted the land value at \$35,700 but challenged the improvement value at \$24,000, due to the fact that the improvements on the property were not working.

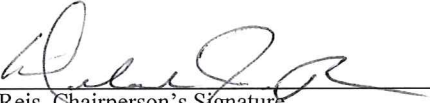
The Assessor presented an assessment roll correction, agreed to by the taxpayer, but unsigned. The assessment roll correction supported the land value at \$35,700, but reduced the improvement value to \$6,000 for a total of \$41,700.

The improvement value was adjusted to reflect the non-working septic system and site improvements.

Therefore, the Board overrules the original value of \$59,700 and accepts the assessment roll correction of \$41,700 as recommended by the Assessor.

Petition No. 161.2018

Parcel No. 31904-24-90110

Dated this 10th 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 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:

Gerald & Nancy Ramey
134 NE 61st St
Seattle, WA 98584
Email: cmramey@comcast.net

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: Gerald & Nancy Ramey

Parcel Number(s): 32424-22-00170

Assessment Year: 2017 Petition Number: 159.2018

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>293,815</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>71,895</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>365,710</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>293,815</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>16,385</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>310,200</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 property owner was not present. The Assessor's representatives Tom Gibbons and IdaMae Jensen were in attendance at the hearing.

The Appellant did not challenge the value of the land of \$293,815, but indicated that there were no improvements to the cabin over the last 20 years and the cabin was in poor condition with extensive repairs needed.


The Assessor presented an assessment roll correction, unsigned by the taxpayer, and testified that the taxpayer had orally agreed to the adjusted value.

The assessment roll correction, reduced the improvement value to \$16,385 based upon the condition and depreciation of the cabin, after a site inspection had been performed.

Therefore the Board agreed to the adjusted value of \$310,200 for the subject parcel as recommended by the Assessor.

Petition No. 159.2018

Parcel No. 32424-22-00170

Dated this 10th day of July, 2018
Deborah Reis, Chairperson's Signature
Clerk's Signature**NOTICE**

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