


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 27, 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:

Edward Reiter
80 E Moonlight Oasis
Shelton, WA 98584
Email: edreitertaxes@gmail.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: Edward Reiter

Parcel Number(s): 22021-50-90270

Assessment Year: 2017

Petition Number: 169.2018

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>33,720</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>211,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>244,920</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>33,720</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>211,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>244,920</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, Ed Reiter, was present. Tom Gibbons, Assessor's Representative, was in attendance.

The Appellant provided one comparable sale to support his estimate of value of \$220,000.

The Assessor provided four comparable sales with an indicated value range of \$243,181 - \$268,216.

The subject property's assessed value of \$244,920 fell within the range of the four comparable sales.

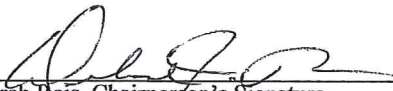
The Board determined the Appellant did not provide clear, cogent, and convincing to overrule the Assessor's valuation.

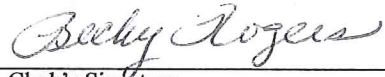
Therefore, the Board sustains the Assessor's valuation of \$244,920 for the subject parcel.

Petition No. 169.2018

Parcel No. 22021-50-90270

Dated this 17th 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

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 27, 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:

Mark & Lori Hendricks
10233 NE 198th St
Bothell, WA 98011
Email: markhendricks1.0@gmail.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: Mark & Lori Hendricks

Parcel Number(s): 22132-11-00110

Assessment Year: 2017

Petition Number: 167.2018

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>137,385</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>86,965</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>224,350</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>137,385</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>86,965</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>224,350</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: Mark Hendricks, Owner; Tom Gibbons, Assessor's Representative.

The Appellant provided four comparable sales. Based upon the sales price, the Appellant extrapolated the front footage value plus the improvements value for each comparable sale to arrive at his estimated range of \$138,522 - \$239,236.

The Assessor provide six comparable sales, which included the four comparable sales provided by the Appellant. The Assessor's adjusted values ranged from \$180,075 - \$305,320.

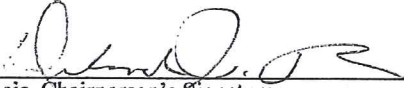
The Board questioned the methodology the Appellant used to arrive at his comparable values. The Board found that the original assessed value of the subject property, \$224,350, fell within the range of both the Appellant's estimate and the Assessor's estimates.

Therefore, the Board sustains the assessed value of \$224,350.

Petition No. 167.2018

Parcel No. 22132-11-00110

Dated this 17th day of July, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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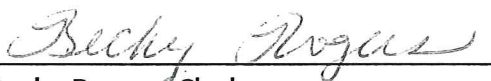
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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 27, 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:

Daniel Rogers
200 NE White Owl Drive
Tahuya, WA 98588
Email: sonnyr@q.m

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: Daniel Rogers

Parcel Number(s): 22205-24-00170

Assessment Year: 2017

Petition Number: 142.2018

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>35,885</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>246,955</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>282,840</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>35,885</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>68,085</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>103,970</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).

Present at the hearing: Daniel "Sonny" Rogers, Appellant; Tom Gibbons, Assessor's Representative.

The Appellant provided a cost estimate of \$141,100 to repair the damage from the floods of 2007 & 2008 which still afflicts the home.

The assessment roll correction submitted by the Assessor lists the buildings and improvements at \$172,300. From this figure, the Board subtracted the cost to repair, \$141,100, giving an improvement value for the house at \$31,200. The Board added the value of \$36,885 representing the outbuildings, sewer and water for a total improvement value of \$68,085. The Board added the land component of \$35,885 for a total assessed value of \$103,970.

The Board determined that the documented estimate to repair the home provided a preponderance of evidence required to overrule the Assessor's value.

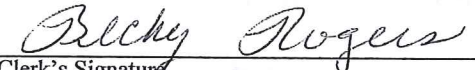
Therefore, the Board sets the value of the subject property at \$103,970.

Petition No. 142.2018

Parcel No. 22205-24-00170

Dated this 17th day of July, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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