

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:

Ben I Eaton Life Estate
c/o Diane Eaton
451 E Stretch Island Rd S
Grapeview, WA 98546
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: Ben I Eaton Life Estate

Parcel Number(s): 12108-41-90062

Assessment Year: 2017

Petition Number: 23.2018

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>63,905</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>63,905</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>63,905</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>63,905</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 Board met on 5/22/2018 with the following in attendance: Ben I Eaton and Juanita (Diane) Eaton, Appellants, also Gene Paul Cochran and IdaMae Jensen, Assessor's Representative.

Board took a brief break at 10:13 am and was back in session at 10:23 am. The Board continued the hearing to 7/19/2018 to allow the Appellants additional time to review the Assessor's response.

The Board continued the hearing from 5/22/18 and met on 7/19/2018. Ben I Eaton and Juanita (Diane) Eaton, Appellants, were present. IdaMae Jensen and Tom Gibbons, Assessor's Representative, were also present.

The Appellant provided one comparable sale, basing their assessment of value off the assessed value of an unbuildable dedicated wildlife sanctuary. The Appellant also provided information from their own research on the 8 comparable sales provided by the Assessor. There were 3 responses from the 8 researched comparables. Two of the three responses indicated they were aware of the Hirst Decision and it had no impact on their decision to purchase their property. The third responder had no knowledge of the Hirst Decision.

The Assessor provided an additional 5 comparable land sales ranging in sales price from \$50,000 to \$80,000. The subject property fell within this range.

The Assessor also provided an analysis indicating that the Hirst Decision had no adverse impact on vacant land sales similar to that of the subject.

Therefore, the Board sustains the current assessed value at \$63,905.

Dated this 19th 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:

Juanita D Cochran
c/o Diane Eaton
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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: Juanita D Cochran

Parcel Number(s): 12108-44-00130

Assessment Year: 2017

Petition Number: 25.2018

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>64,410</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>64,410</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>64,410</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>64,410</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 Board met on 5/22/2018 with the following in attendance: Ben I Eaton and Juanita (Diane) Eaton, Appellants, also Gene Paul Cochran and IdaMae Jensen, Assessor's Representative.

The Board continued the hearing from 5/22/18 and met on 7/19/2018. Ben I Eaton and Juanita (Diane) Eaton, Appellants, were present. IdaMae Jensen and Tom Gibbons, Assessor's Representative, were also present.

The Appellant provided one comparable sale, basing their assessment of value off the assessed value of an unbuildable dedicated wildlife sanctuary. The Appellant also provided information from their own research on the 8 comparable sales provided by the Assessor. There were 3 responses from the 8 researched comparables. Two of the three responses indicated they were aware of the Hirst Decision and it had no impact on their decision to purchase their property. The third responder had no knowledge of the Hirst Decision.

The Assessor provided an additional 5 comparable land sales ranging in sales price from \$50,000 to \$80,000. The subject property fell within this range.

Petition No. 25.2018

Parcel No. 12108-44-00130

The Assessor also provided an analysis indicating that the Hirst Decision had no adverse impact on vacant land sales similar to that of the subject.

Therefore, the Board sustains the current assessed value at \$64,410.

Dated this 19th day of July, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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Email: n/a

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: Map@co.mason.wa.us

A handwritten signature in cursive script, reading "Becky Rogers", written in dark ink. The signature is positioned above a horizontal line.

Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County Board of Equalization

Property Owner: Juanita D Cochran

Parcel Number(s): 12108-41-90114

Assessment Year: 2017

Petition Number: 24.2018

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>68,015</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u>68,015</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>68,015</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u>68,015</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 Board met on 5/22/2018 with the following in attendance: Ben I Eaton and Juanita (Diane) Eaton, Appellants, also Gene Paul Cochran and IdaMae Jensen, Assessor's Representative.

The Board continued the hearing from 5/22/18 and met on 7/19/2018. Ben I Eaton and Juanita (Diane) Eaton, Appellants, were present. IdaMae Jensen and Tom Gibbons, Assessor's Representative, were also present.

The Appellant provided one comparable sale, basing their assessment of value off the assessed value of an unbuildable dedicated wildlife sanctuary. The Appellant also provided information from their own research on the 8 comparable sales provided by the Assessor. There were 3 responses from the 8 researched comparables. Two of the three responses indicated they were aware of the Hirst Decision and it had no impact on their decision to purchase their property. The third responder had no knowledge of the Hirst Decision.

The Assessor provided an additional 5 comparable land sales ranging in sales price from \$49,900 to \$103,750. The subject property fell within this range.

Petition No. 24.2018

Parcel No. 12108-41-90114

The Assessor also provided an analysis indicating that the Hirst Decision had no adverse impact on vacant land sales similar to that of the subject.

Therefore, the Board sustains the current assessed value at \$68,015.

Dated this 19th day of July, 2018


Deborah Reis, Chairperson's Signature
Clerk's Signature**NOTICE**

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Ben & Juanita Eaton
c/o Diane Eaton
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Grapeview, WA 98546
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: Ben & Juanita Eaton

Parcel Number(s): 22116-77-90132

Assessment Year: 2017

Petition Number: 27.2018

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>30,645</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>30,645</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>30,645</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>30,645</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 Board met on 5/22/2018 with the following in attendance: Ben I Eaton and Juanita (Diane) Eaton, Appellants, also Gene Paul Cochran and IdaMae Jensen, Assessor's Representative.

The Board continued the hearing from 5/22/18 and met on 7/19/2018. Ben I Eaton and Juanita (Diane) Eaton, Appellants, were present. IdaMae Jensen and Tom Gibbons, Assessor's Representative, were also present.

The Appellant provided one comparable sale, basing their assessment of value off the assessed value of an unbuildable dedicated wildlife sanctuary. The Appellant also provided information from their own research on the 8 comparable sales provided by the Assessor. There were 3 responses from the 8 researched comparables. Two of the three responses indicated they were aware of the Hirst Decision and it had no impact on their decision to purchase their property. The third responder had no knowledge of the Hirst Decision.

The Assessor provided an additional 10 comparable land sales ranging in sales price from \$35,000 to \$78,000. The subject property fell below this range.

Petition No. 27.2018

Parcel No. 22116-77-90132

The Assessor also provided an analysis indicating that the Hirst Decision had no adverse impact on vacant land sales similar to that of the subject.

Therefore, the Board sustains the current assessed value at \$30,645.

Dated this 19th day of July, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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Grapeview, WA 98546
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Melody Peterson
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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: Juanita D Eaton

Parcel Number(s): 22116-77-90131

Assessment Year: 2017

Petition Number: 26.2018

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>33,760</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>33,760</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>33,760</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>33,760</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 Board met on 5/22/2018 with the following in attendance: Ben I Eaton and Juanita (Diane) Eaton, Appellants, also Gene Paul Cochran and IdaMae Jensen, Assessor's Representative.

The Board continued the hearing from 5/22/18 and met on 7/19/2018. Ben I Eaton and Juanita (Diane) Eaton, Appellants, were present. IdaMae Jensen and Tom Gibbons, Assessor's Representative, were also present.

The Appellant provided one comparable sale, basing their assessment of value off the assessed value of an unbuildable dedicated wildlife sanctuary. The Appellant also provided information from their own research on the 8 comparable sales provided by the Assessor. There were 3 responses from the 8 researched comparables. Two of the three responses indicated they were aware of the Hirst Decision and it had no impact on their decision to purchase their property. The third responder had no knowledge of the Hirst Decision.

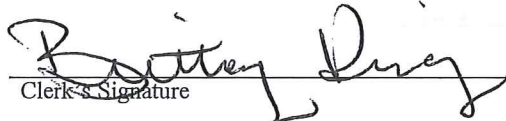
The Assessor provided an additional 10 comparable land sales ranging in sales price from \$35,000 to \$78,000. The subject property fell below this range.

The Assessor also provided an analysis indicating that the Hirst Decision had no adverse impact on vacant land sales similar to that of the subject.

Therefore, the Board sustains the current assessed value at \$33,760.

Dated this 19th day of July, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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