

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:

John & Melissa McNeish
15701 Goodrich Dr NW
Gig Harbor, WA 98329
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: John & Melissa McNeish

Parcel Number(s): 12105-51-63002

Assessment Year: 2017 Petition Number: 172.2018

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>221,215</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>128,680</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>349,895</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>221,215</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>128,680</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>349,895</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 and did not provide any evidence to support their estimate of \$170,000 for land and \$128,680 for improvements for a total of \$298,680.

Four sales provided by the Assessor's office indicated a value range of \$347,729 – \$404,330, after adjustments.

The Assessor's trend line analysis shows that properties with around 60 front feet of waterfront are selling between \$5,294 and \$5,335 per front foot after adjustments. The subject's dollar per front foot value of \$3,687, fell below the trend line.

Therefore, the Assessor's indicated value range supports the current assessed value of \$128,680 for improvements and \$221,215 for the land for a total of \$349,895.

The Board supports the Assessors assessed value for the subject property.

Petition No. 172.2018

Parcel No. 12105-51-63002

Dated this 24th 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 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:

Arna & Kimberly Larson
22550 N US Highway 101
Shelton, WA 98584
Email: arnalarson@hotmail.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: Arna & Kimberly Larson

Parcel Number(s): 42223-50-00052

Assessment Year: 2017 Petition Number: 171.2018

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>291,035</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>69,135</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>360,170</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>291,035</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>69,135</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>360,170</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).

Assessor's Representatives: Tom Gibbons & IdaMae Jensen were present

Appellant: Not present

The Appellant presented three comparable sales, which proved to be three listings, rather than actual sales. The Appellant indicated the home was in poor condition, but presented an assessed value dating from 2005. They also indicated that, in the past, the property has had drainage issues. While past assessments have allowed for a deduction from the land value due to the drainage issue, the assessor testified, in their opinion, this is no longer a valid concern.

The Assessor found the improvements to be in poor condition and added a 67% degradation to the improvement value. The Assessor also provided four comparable sales with a value range of \$336,558 - \$459,206. All the comparable sales were similar in respect to the 100 front feet of low bank salt waterfront. Three of the properties also included tidelands, as does the subject property.

The subject property falls within the indicated value range at \$360,170.

The Board found the Appellant did not submit or provide clear, cogent or convincing evidence to overrule the assessed value.

Therefore, the Board supports the assessed value of \$360,170.

Petition No. 171.2018

Parcel No. 42223-50-00052

Dated this 24th day of July, 2018
Deborah Reis, Chairperson's Signature
Clerk's Signature**NOTICE**

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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:

Mark & Kimberly Gower
PO Box 555
Tahuya, WA 98588
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: Mark & Kimberly Gower

Parcel Number(s): 32218-31-90070

Assessment Year: 2017

Petition Number: 170.2018

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>48,265</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>48,265</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>34,055</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>34,055</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).

The Appellants, Mark & Kimberly Gower, were not present and provided minimal information on their petition. Their estimate of value was \$37,500 for the land.

The Appellant indicated the property was raw unused land and experienced landslide activity.

Tom Gibbons and IdaMae Jensen were present representing the Assessor. The Assessor presented a signed assessment roll correction (ARC) agreed to by the taxpayer indicating that the property value had been corrected to reflect the usability of the property. The signed ARC declared that the actual true and fair value of the property should be \$34,055.

Therefore, the Board accepts the Assessor's assessment roll correction for the subject property of \$34,055.

Petition No. 170.2018

Parcel No. 32218-31-90070

Dated this 24th day of July, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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