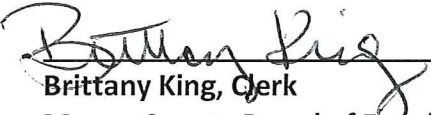


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 10, 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:

Howard Wilson
71 Schafer Meadows Lane N
Montesano, WA 98563
Email: wilsonhs@aol.com

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


Brittany King, Clerk
Mason County Board of Equalization

**Order of the Mason County
Board of Equalization**

Property Owner: Howard Wilson

Parcel Number(s): 32225-51-00042

Assessment Year: 2017

Petition Number: 201.2018

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>359,485</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>195,910</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>555,395</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>359,485</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>195,910</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>555,395</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, Howard Wilson, was present at the hearing. Sheena Wilson was also in attendance. IdaMae Jensen was in attendance representing the Assessor.

The Appellant presented evidence that the culvert, installed under the garage, was a detriment to the property. They also presented a 2002 assessment wherein the Assessor had reduced the property value by 19.5% due to the situation with the culvert.

The Assessor submitted five comparable sales with an indicated value range from \$521,058 to \$707,210. The subject property at \$555,395 fell within this range.

According to the Assessor, the culvert did not contribute to a devaluation of the property based upon current market sales.

Therefore, the Board sustains the Assessor's value of \$555,395 for the subject property.

Petition No. 201.2018

Parcel No. 32225-51-00042

Dated this 2nd day of August, 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

Order of the Mason County Board of Equalization

Property Owner: Tucker Family Trust

Parcel Number(s): 42223-50-00118

Assessment Year: 2017

Petition Number: 199.2018

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>171,865</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>171,865</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>132,205</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>132,205</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 Appellant was not present. IdaMae Jensen represented the Assessor's office.

The Appellant indicated on their petition that the value of the land should be reduced due to the subject property being a designated wetland with a questionable building site. Also, it has no access and no services. The waterfront view is obstructed by trees and waterfront access is limited.

The Assessor provided a 25% adjustment due to the lack of access from State Hwy 101 and questionable access to beach frontage.

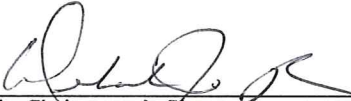
An assessment roll correction was presented to the Appellant and that form was returned and signed on this day of hearing.

Therefore, the board overrules the original assessed value of \$171,865 and supports the Assessor's adjusted value of \$132,205.

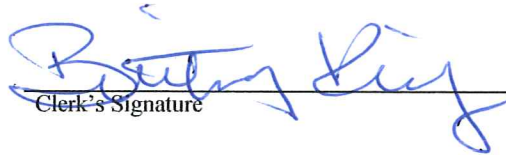
Petition No. 199.2018

Parcel No. 42223-50-00118

Dated this 2nd day of August, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

NOTICE

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