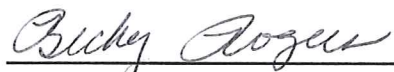


CERTIFICATE OF MAILING

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:

William Pope, Jr.
c/o Ashley Pope Clingan
1605 Cooper Point Rd NW
Olympia, WA 98502
Email: eashleypope@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: William Pope, Jr.

Parcel Number(s): 22032-50-00917

Assessment Year: 2017 Petition Number: 203.2018

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>125,460</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>125,460</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>62,730</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>62,730</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, William Pope, Jr. was not represented at the hearing. Tom Gibbons, Assessor's Representative, was present.

The Appellant submitted three comparable sales listed by parcel number only. Two of the parcels were sold in 2016; one parcel sold for \$0.00. The other sale was \$425,000 for four parcels. Sale #3 took place in 2013 for \$87,000.

The Appellant's letter indicated that a pre-inspection of the subject property would be forthcoming. No geotech report was submitted to the Board.

The Assessor indicated that the property did appear buildable; however, a ravine severely limited development. The Assessor currently assesses the property as recreational only.

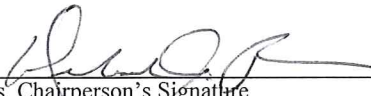
The Board accepted the Assessor's adjusted value for the subject property for \$62,730, as per an unsigned assessment roll correction.

Therefore, the Board supports the Assessor's recommended adjusted value of \$62,730 for the subject property.

Petition No. 203.2018

Parcel No. 22032-50-00917

Dated this 7th 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.

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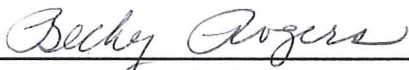
Distribution: • Assessor • Petitioner • BOE File

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:

Rodney & Constance Iverson
6818 83rd St E
Puyallup, WA 98371-6693
Email: iversorw@yahoo.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: Rodney & Constance Iverson

Parcel Number(s): 22005-51-00900

Assessment Year: 2017 Petition Number: 204.2018

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>111,950</u>
<input type="checkbox"/> Improvements	\$	<u>1,685</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u>113,635</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>55,975</u>
<input type="checkbox"/> Improvements	\$	<u>1,685</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u>57,660</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 Appellants were not present at the hearing. Tom Gibbons, Assessor's Representative, was in attendance at the hearing.

The Appellant's letter dated 9/6/2017 noted that the subject parcel is a half lot and therefore should be assessed at half the value of the adjacent full lot as it has been assessed historically.

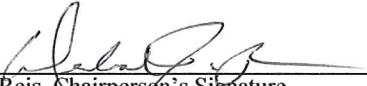
The Assessor inspected the site and determined that due to the limited width of the property, location of the well, the septic tank and drain field, that a recreational factor should be applied to the value of the property.

Therefore, the Assessor recommended an adjusted value for land at \$55,975 and improvements at \$1,685 for a total of \$57,660.

The Board accepted the Assessor's recommended adjusted value of \$57,660, as per the unsigned assessment roll correction for the subject parcel.

Petition No. 204.2018

Parcel No. 22005-51-00900

Dated this 7th day of August, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

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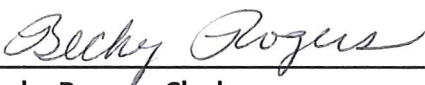
Distribution: • Assessor • Petitioner • BOE File

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:

William Didis
16009 SE 175th Pl
Renton, WA 98058
Email: bdidis1@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: William Didis

Parcel Number(s): 22221-31-00190

Assessment Year: 2017 Petition Number: 206.2018

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>36,490</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>36,490</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>28,825</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>28,825</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. The Assessor was represented by Tom Gibbons at the hearing.

The Appellant submitted three comparable sales all dated in 2017, but past the January 1, 2017 assessment date.

The comparable sales were listed by parcel number only and ranged from \$5,900 - \$15,000. No other information was provided by the petitioner.

The Assessor did a site inspection and determined that the limited view amenity that had been previously attributed to the parcel was incorrect and should be assessed as no view.

The Assessor submitted five comparable sales with the original sale price range of \$25,000 - \$55,000. The revised assessed value of the subject property at \$28,825 fell within this range.

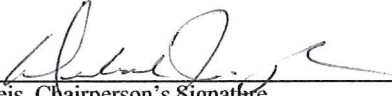
The Assessor's office recommended an adjusted value of \$28,825, as per the unsigned assessment roll correction.

The Board accepted the recommended adjusted value of \$28,825 for the subject parcel.

Petition No. 206.2018

Parcel No. 22221-31-00190

Dated this 7th day of August, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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