

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 24, 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:

Louis Cofoni
PO Box 517
Shelton, WA 98584
Email: n/a

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: Louis Cofoni

Parcel Number(s): 22133-76-90024

Assessment Year: 2017

Petition Number: 133.2018

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>32,460</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>154,965</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>187,425</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>29,214</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>154,965</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>184,179</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 present at the hearing. The Assessor was represented by Tom Gibbons and IdaMae Jensen at the hearing.

The Appellant presented documentation concerning the "junkyard" which he testified was in close proximity to his property. He requested a reduction in value due to this detrimental effect on the market value within the neighborhood. He submitted pictures to support his assertion.

The Assessor presented four comparable sales with adjusted values ranging from \$189,214 to \$215,395.

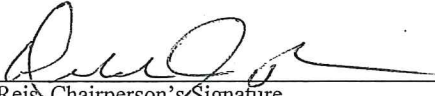
The Assessor also indicated that an ongoing adjustment of 10% had already been applied to the improvement value of the subject property.

The Board determined that the same 10% reduction should be applied to the land value, as well, due to the detrimental effect of the junkyard.

The Board overrules the land value of \$32,460 setting the land value at \$29,214 and supports the improvement value of \$154,965. Therefore, the Board sets the total assessed value at \$184,179 for the subject parcel.

Petition No. 133.2018

Parcel No. 22133-76-90024

Dated this 14th 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

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 24, 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:

**Gordon & Mary Bennett Martinen
PO Box 2329
Shelton, WA 98584
Email: gmartinen@msn.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: Gordon Martinen & Mary Bennett

Parcel Number(s): 31901-34-70942

Assessment Year: 2017

Petition Number: 102.2018

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>88,020</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>88,020</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>37,173</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>37,173</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, Gordon Martin & Mary Bennett, were not present. The Assessor was represented by IdaMae Jensen.

The Appellant submitted information requesting an adjustment to the commercial oyster lands and tidelands for the subject property.

The Assessor presented an unsigned assessment roll correction in the amount of \$37,173, which included a 2% economic adjustment for tax year 2018 and \$3,210 for the oyster lands and \$33,234 for the tidelands.

The Assessor testified that the Appellant/taxpayer was in agreement with this adjusted value.

Therefore, the Board supports the adjusted value of \$37,173 for the subject property.

Petition No. 102.2018

Parcel No. 31901-34-70942

Dated this 14th day of August, 2018
Deborah Reis, Chairperson's Signature
Clerk's Signature**NOTICE**

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