


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:

Tony & Janelle Ward
40 E Seahawks Way
Belfair, WA 98528
Email: janelle.ward@hotmail.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: Tony & Janelle Ward

Parcel Number(s): 22228-75-00050

Assessment Year: 2017

Petition Number: 212.2018

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>48,905</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>426,755</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>475,660</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>48,905</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>426,755</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>475,660</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 Appellant was not present. Tom Gibbons and IdaMae Jensen, Assessor's Representative, were in attendance.

The Appellant submitted three comparable sales. Comparable number one was found to have a limited view and was eight miles from the subject property. Comparable number two was found to be ten miles away from the subject property. Comparable three was located in Kitsap County. The Board considered the location of these comparables and found they did not provide clear, cogent and convincing evidence that the Assessor's valuation was incorrect.

The Assessor provided four comparable sales with adjustment values of \$459,109 to \$521,278. The subject's assessed value of \$475,660 falls within this range. The Assessor's four comparables were located in close proximity to the subject. The Assessor also noted that the addition of a pole building in 2016 to the subject property, accounted for \$30,000 in additional assessed value over the 2016 valuation.

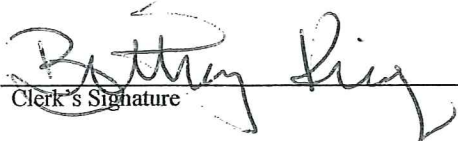
Therefore, the Board sustains the Assessor's valuation of \$48,905 for the land and \$426,755 for the improvements, for a total of \$475,660 for the subject property.

Petition No. 212.2018

Parcel No. 22228-75-00050

Dated this 16th 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.

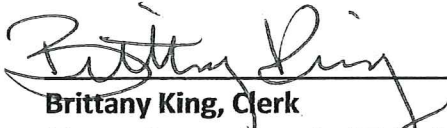
Distribution: • Assessor • Petitioner • BOE File

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:

Donald & Hisaya Stave
180 E Beach Trail Ln
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: Donald & Hisaya Stave

Parcel Number(s): 12018-44-90072

Assessment Year: 2017 Petition Number: 220.2018

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>114,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>276,590</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>390,990</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>114,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>276,590</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>390,990</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, Donald Stave, was present at the hearing. The Assessor was represented by IdaMae Jensen.

The Appellant provided eight comparable sales. However, four of the comparable sales were not waterfront sites and one had not sold since 2006. The indicated adjusted value range of all comparable sales was \$367,180 - \$452,310. The subject property at \$390,990 fell within this range.

The Appellant testified that he had a geotech inspection performed in May 10, 1999, prior to the purchase of the property. The report indicated that there was a possibility of a slide within the next 50 years or so. The Appellant was aware of this possibility, prior to purchase. A slide did occur two years ago in 2016.

The Assessor's representative testified that a reduction in land value was taken into consideration in establishing the land value of the subject property.

The Appellant discussed the private gravel access road to the property, but testified that arrangements were in place to maintain the road.

The Assessor provided three other comparable sales with adjusted value range of \$365,846 - \$420,237 and the subject property at \$390,990 fell within this range.

Petition No. 220.2018

Parcel No. 12018-44-90072

The Board took the Appellant's documents and testimony into consideration, but did not find clear, cogent and convincing evidence to overrule the Assessor's valuation.

Therefore, the Board sustains the assessed value of \$390,990.

Dated this 16th day of August, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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