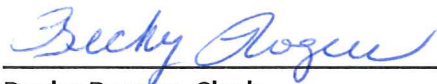


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on September 7, 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 & Linda Charpentier, et al
18160 Cottonwood Rd #521
Sunriver, OR 97707-9317
Email: mcharp@me.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: Mark & Linda Charpentier, et al

Parcel Number(s): 22020-23-93001

Assessment Year: 2017 Petition Number: 214.2018

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>153,820</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>153,820</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>153,820</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>153,820</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 in attendance. The Assessor was represented by IdaMae Jensen and Tom Gibbons.

The Appellant submitted four comparable sales to support his estimated value of this parcel. The four comparables included two that were listings. The third comparable at Sea Spray Ln was determined to not be an arms-length agreement. The fourth comparable on Cape Horn Dr with three acres at \$150,000 was an arms-length transaction and supports the subjects assessed value of \$153,820.


The Appellant questioned whether or not the property values had decreased as a result of the Hirst Decision. The Assessor indicated that the study of bare land sales does not indicate the current assessed value of the subject as excessive or the Hirst Decision negatively affected the sales within the subject neighborhood.

The Assessor provided six comparable sales ranging in dollar per acre at \$37,855 to \$325,132. The subject property at \$54,740 per acre falls below the trend line and within this range.

Therefore, the Board sustains the assessed value of \$153,820 for the subject property.

Petition No. 214.2018

Parcel No. 22020-23-93001

Dated this 21st 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

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Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County

Board of Equalization

Property Owner: Mark & Linda Charpentier, et al

Parcel Number(s): 22020-23-93002

Assessment Year: 2017 Petition Number: 215.2018

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>149,310</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>149,310</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>149,310</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>149,310</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 in attendance. The Assessor was represented by IdaMae Jensen and Tom Gibbons.

The Appellant submitted four comparable sales to support his estimated value of this parcel. The four comparables included two that were listings. The third comparable at Sea Spray Ln was determined to not be an arms-length agreement. The fourth comparable on Cape Horn Dr with three acres at \$150,000 was an arms-length transaction and supports the subjects assessed value of \$149,310.

The Appellant questioned whether or not the property values had decreased as a result of the Hirst Decision. The Assessor indicated that the study of bare land sales does not indicate the current assessed value of the subject as excessive or the Hirst Decision negatively affected the sales within the subject neighborhood.

The Assessor provided six comparable sales ranging in dollar per acre at \$37,855 to \$325,132. The subject property at \$57,649 per acre falls below the trend line and within this range.

Therefore, the Board sustains the assessed value of \$149,310 for the subject property.

Dated this 21st day of August, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

NOTICE

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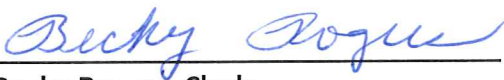
Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

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Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County

Board of Equalization

Property Owner: Mark & Linda Charpentier, et al

Parcel Number(s): 22020-23-93003

Assessment Year: 2017 Petition Number: 216.2018

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>143,435</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>143,435</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>143,435</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>143,435</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 in attendance. The Assessor was represented by IdaMae Jensen and Tom Gibbons.

The Appellant submitted four comparable sales to support his estimated value of this parcel. The four comparables included two that were listings. The third comparable at Sea Spray Ln was determined to not be an arms-length agreement. The fourth comparable on Cape Horn Dr with three acres at \$150,000 was an arms-length transaction and supports the subjects assessed value of \$143,435.

The Appellant questioned whether or not the property values had decreased as a result of the Hirst Decision. The Assessor indicated that the study of bare land sales does not indicate the current assessed value of the subject as excessive or the Hirst Decision negatively affected the sales within the subject neighborhood.

The Assessor provided six comparable sales ranging in dollar per acre at \$37,855 to \$325,132. The subject property at \$61,825 per acre falls below the trend line and within this range.

Therefore, the Board sustains the assessed value of \$143,435 for the subject property.

Petition No. 216.2018

Parcel No. 22020-23-93003

Dated this 21st day of August, 2018
Deborah Reis, Chairperson's Signature
Clerk's Signature**NOTICE**

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