

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:

Beverly Buck
5811 36th Ave E
Tacoma, WA 98443
Email: Boppabuck@msn.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: Beverly Buck

Parcel Number(s): 22132-50-00040

Assessment Year: 2017 Petition Number: 180.2018

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>142,335</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u>142,335</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>108,150</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u>108,150</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 represented by Beverly Buck and Robert Buck. IdaMae Jensen represented the Assessor's office.

The Appellant provided three comparable sales. All sales were larger in front footage and all were located on Spencer Lake. The Board recognized the principle of diminishing returns in determining the values of the properties in respect to the subject property.

The Assessor provided one additional comparable sale. The Appellant testified this was not an arms-length sale and also occurred 11 months after the assessment date of January 1, 2017.

The Board determined that this one comparable sale, provided by the Assessor's office, tended to skew the trend line analysis and the board therefore determined that the value of the subject property should be set at \$2,160 per front foot (50 front feet) for a total of \$108,150 for the subject property.


Petition No. 180.2018

Parcel No. 22132-50-00040

Dated this 23rd 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

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Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County

Board of Equalization

Property Owner: Beverly Buck

Parcel Number(s): 22132-50-00038

Assessment Year: 2017

Petition Number: 181.2018

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>142,335</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>142,335</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>108,150</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>108,150</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 represented by Beverly Buck and Robert Buck. IdaMae Jensen represented the Assessor's office.

The Appellant provided three comparable sales. All sales were larger in front footage and all were located on Spencer Lake. The Board recognized the principle of diminishing returns in determining the values of the properties in respect to the subject property.

The Assessor provided one additional comparable sale. The Appellant testified this was not an arms-length sale and also occurred 11 months after the assessment date of January 1, 2017.

The Board determined that this one comparable sale, provided by the Assessor's office, tended to skew the trend line analysis and the board therefore determined that the value of the subject property should be set at \$2,160 per front foot (50 front feet) for a total of \$108,150 for the subject property.

Petition No. 181.2018

Parcel No. 22132-50-00038

Dated this 23rd day of August, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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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: Beverly Buck

Parcel Number(s): 22132-50-00039

Assessment Year: 2017 Petition Number: 182.2018

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>142,335</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>266,530</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>408,865</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>108,150</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>266,530</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>374,680</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 represented by Beverly Buck and Robert Buck. IdaMae Jensen represented the Assessor's office.

The Appellant did not contest the improvement value.

The Appellant provided three comparable sales in respect to the land value. All sales were larger in front footage and all were located on Spencer Lake. The Board recognized the principle of diminishing returns in determining the values of the properties in respect to the subject property.

The Assessor provided one additional comparable sale. The Appellant testified this was not an arms-length sale and also occurred 11 months after the assessment date of January 1, 2017.

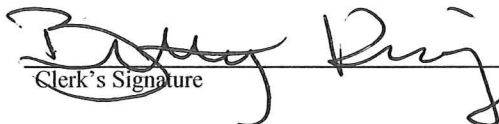
The Board determined that this one comparable sale, provided by the Assessor's office, tended to skew the trend line analysis and the board therefore determined that the value of the subject property should be set at \$2,160 per front foot (50 front feet) for a total of \$108,150 for the subject property.

Therefore, the Board sustains the improvement value of \$266,530 and sets the land value at \$108,150 for a total value of \$374,680 for the subject property.

Dated this 23rd day of August, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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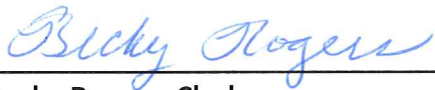
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CERTIFICATE OF MAILING

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:

Eric Johnson
c/o Mark Johnson
920 Egan Ave
Pacific Grove, CA 93950
Email: pgjohnsons@sbcglobal.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: Eric Johnson

Parcel Number(s): 12332-52-00006

Assessment Year: 2017

Petition Number: 73.2018

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>75,195</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>353,425</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>428,620</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>74,910</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>317,445</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>392,355</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 represented by Mark Johnson, telephonically. The Assessor was represented by IdaMae Jensen.

The Appellant presented three comparable sales indicating a value range of \$300,000 to \$322,500. The Assessor analyzed these three comparable sales. The Assessor's adjusted indicated value for these three comparables ranged from \$350,725 to \$401,090 for gross adjustments, compared to the subject, ranging from 21% to 26%.

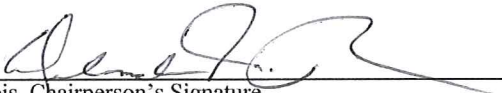
The Appellant also testified that in 2015 for 2016 taxes the Washington State Board of Tax Appeals established a value of \$320,000 as the correct valuation for the subject property. The Appellant referred to an email by Oliver Querin, from the Mason County Assessor's Office, indicating that an economic adjustment for the land would be 5% and 4% for the improvements for the 2017-2018 tax year. The Appellant calculated that these economic adjustment percentages used to determine market value for the subject property would equal \$347,608 for the 2017 assessment year.

The Assessor provided four comparable sales with an indicated value ranging from \$408,660 to \$490,261. The Assessor testified that the Assessor's office used a mass appraisal system to establish the value for the subject property in 2017 in keeping with the practice of equalization for said neighborhood. The Assessor also compiled a list of the indicated value range for the comparable sales provided by the Appellant and the Assessor establishing a mean of \$415,749. This compilation indicates the subject property value is only slightly below the mean.

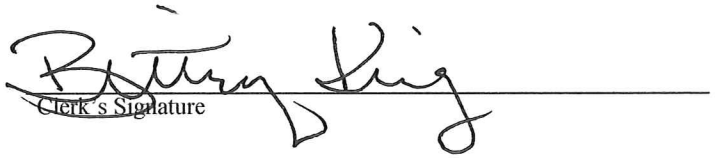
The Assessor noted a manifest error in determining the square footage of the subject property and recommended an adjusted value for the improvements at \$317,445. The Assessor also adjusted the land value to \$74,910.

Therefore, the Board overrules the original valuation of \$428,620 and establishes the true market value for the land at \$74,910 and the improvements at \$317,445 for a total of \$392,355 for the subject property.

Dated this 23rd day of August, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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