


## 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:

Donald A Forbes  
PO Box 2024  
Belfair, WA 98528  
Email: dabruce93@earthlink.net

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: [Map@co.mason.wa.us](mailto:Map@co.mason.wa.us)

  
\_\_\_\_\_  
Becky Rogers, Clerk  
Mason County Board of Equalization

**Order of the Mason County  
Board of Equalization**

Property Owner: Donald A Forbes

Parcel Number(s): 22202-59-00007

Assessment Year: 2017 Petition Number: 221.2018

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>17,040</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>263,290</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>280,330</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>17,040</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>263,290</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>280,330</u></b>

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).

Neither the Appellant nor the Assessor were present at the hearing.

The Appellant indicated an estimated value of \$267,040 for the subject property; \$17,040 for the land and \$250,000 for the improvements. The Appellant provided no evidence to support their estimate of value.

The Assessor provided four comparable sales to support their estimate of value of \$280,330 with \$17,040 for the land and \$263,290 for the improvement value.

The Board found no clear, cogent or convincing evidence to overrule the Assessor's valuation.

Therefore, the Board sustains the Assessor's value of \$263,290 for the improvements and \$17,040 for the land for a total of \$280,330 for the subject parcel.

Petition No. 221.2018

Parcel No. 22202-59-00007

Dated this 28<sup>th</sup> 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 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:

Phyllis C Barreyro  
691 E Lakeland Drive  
Allyn, WA 98524  
Email: [evitatwin@yahoo.com](mailto:evitatwin@yahoo.com)

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: [Map@co.mason.wa.us](mailto:Map@co.mason.wa.us)

  
\_\_\_\_\_  
Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Phyllis C Barreyro

Parcel Number(s): 12220-50-00005

Assessment Year: 2017

Petition Number: 222.2018

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>106,245</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>283,155</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>389,400</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>106,245</u>
<input type="checkbox"/> Improvements	\$	<u>273,155</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>379,400</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, Phyllis Barryero, was present at the hearing. The Assessor was represented by Tom Gibbons.

The Appellant provided a fee appraisal with five comparable sales ranging in value from \$225,000 - \$399,000. The Appellant also testified that the condition of the home was in need of repairs and was shifting. The Appellant also noted that the home should be rated a lower quality than average/good as listed by the Assessor and should be rated no higher than average.

The Assessor provided four comparable sales; three of which were the same as the Appellant's comparable sales. The indicated value of these comparable sales ranged from \$386,273 to \$438,275.

The Board concurred with the Appellant's testimony that the improvements were a lesser quality than noted by the Assessor.

Therefore, the Board overruled the Assessor's value and set the value for the improvements at \$273,155 and the land value at \$106,245 for a total of \$379,400.

Petition No. 222.2018

Parcel No. 12220-50-00005

Dated this 28<sup>th</sup> 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 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:

Glenn R & Judy L Moore  
104 E Liberty Rd  
Shelton, WA 98584  
Email: grm5948@q.com

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: [Map@co.mason.wa.us](mailto:Map@co.mason.wa.us)

  
\_\_\_\_\_  
Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Glenn R & Judy L Moore

Parcel Number(s): 12119-50-00018

Assessment Year: 2017 Petition Number: 223.2018

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>40,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>252,385</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>292,385</u></b>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>40,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>252,385</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>\$292,385</u></b>

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).

Neither the Appellant nor the Assessor's Representative was present at the hearing.

The Appellant did not provide any evidence to support their estimated value of \$246,000.

The Assessor provided four sales to support their estimate of value. The comparable sales provided by the Assessor's office indicated a value range of \$303,081 to \$328,535 after adjustments. The subject's current assessed value fell below this range of value.

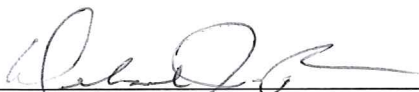
The Board determined there was no clear, cogent and convincing evidence submitted by the Appellant to overrule the Assessor's valuation.

Therefore, the Board sustains the value of the subject parcel at \$252,385 for the improvements and \$40,000 for the land for a total of \$292,385.



Petition No. 223.2018

Parcel No. 12119-50-00018

Dated this 28<sup>th</sup> day of August, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

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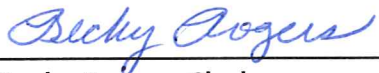
**Distribution:** • Assessor • Petitioner • BOE File

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on 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:

Larry & Beverly McCallum  
15122 SE 141st Pl  
Renton, WA 98059  
Email: n/a

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: [Map@co.mason.wa.us](mailto:Map@co.mason.wa.us)



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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Larry & Beverly McCallum

Parcel Number(s): 12228-50-01007

Assessment Year: 2017

Petition Number: 224.2018

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>277,550</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>478,860</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>756,410</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>277,550</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>478,860</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>756,410</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).

Neither the Appellant, Larry & Beverly McCallum nor the Assessor's Representative were present at the hearing.

The Appellant provided a fee appraisal, listing three comparable sales. The adjusted values for the comparable sales ranged from \$724,414 to \$772,639. The Board questioned the methodology of the fee appraisal as to the waterfront footage adjustment, the gross living area adjustment of \$25/sq. ft. on a good quality home and a 73-year difference between the subject parcel and comparable sale #1. This comparable sale was significantly older in actual age and appeal.

The Assessor's office provided three comparable sales. The Board noted comparable sale #1 was a double lot sale and sold in March 2018. This comparable sale was disregarded, by the Board. As adjusted, the Assessor's comparable sales indicated a value range of \$701,737 to \$766,870.

The median value for the Appellant's comparable sales was \$746,777. The median value for the Assessor's comparable sales was \$766,870.

Utilizing the Appellant's comparable sales and the Assessor's comparable sales, the indicated median value for the subject property is \$756,824.

The Board determined that the Appellant did not provide any clear, cogent, or convincing evidence to overrule the Assessor's valuation.

Therefore, the Board sustains the assessed value of \$277,385 for the land and \$578,860 for the improvements for a total of \$756,410.

Dated this 28<sup>th</sup> day of August, 2018

  
Deborah Reis, Chairperson's Signature

  
Clerk's Signature

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