

## 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:

James & Karen Campbell  
PO Box 1892  
Allyn, WA 98524  
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: James & Karen Campbell

Parcel Number(s): 12220-53-00001

Assessment Year: 2017 Petition Number: 225.2018

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>41,320</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>338,610</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>379,930</u></b>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>41,320</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>328,610</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>369,930</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).

The Appellants, James & Karen Campbell, were present. Tom Gibbons, Assessor's Representative, was also present.

The Appellant testified that the condition of the home should be rated average/good as opposed to the Assessor's valuation of good/very good, due to the LP siding issue. The Board agreed and changed the condition from good/very good to average/good resulting in a \$10,000 reduction.

In addition, the Appellant noted that the driveway was in need of costly repair and provided an estimate of cost for repairs.

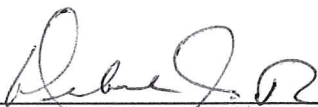
The Appellant also provided four comparable sales with an indicate value range of \$318,963 - \$412,822. Three of the comparable sales were after the January 1, 2017 assessment date.

The Assessor provided four comparable sales with an indicated value range of \$369,235 – \$412,822. The Board's revised assessed value of the subject property fell within this range.

Therefore, the Board sets the value of the land at \$41,320 and the improvements at \$328,610 for a total of \$369,930 for the subject parcel.

Petition No. 225.2018

Parcel No. 12220-53-00001

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.

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

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PO Box 2081  
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Email: calahanbarry@gmail.com

Melody Peterson  
Mason County Assessor  
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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: Calahan T Barry

Parcel Number(s): 22004-50-00012

Assessment Year: 2017

Petition Number: 103.2018

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>108,455</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
TOTAL	\$	<u>108,455</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>                    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
TOTAL	\$	<u>                    </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).

In addition to the Board, those present at the original hearing on April 12, 2018: Appellant, Calahan Barry and IdaMae Jensen, Assessor's Representative.


The original hearing was held on April 12, 2018 and continued to August 29, 2018, at the request of the Appellant. On August 29, 2018 the original Board of Equalization quorum was no longer available to hear the continuance.

Therefore, the present Board voted to close the hearing with no decision.

The Appellant has further recourse to appeal this decision to the Washington State Board of Tax Appeals.

Petition No. 103.2018

Parcel No. 22004-50-00012

Dated this 30<sup>th</sup> day of August, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

**NOTICE**

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Becky Rogers, Clerk  
Mason County Board of Equalization



# Order of the Mason County

## Board of Equalization

Property Owner: Calahan T Barry

Parcel Number(s): 22004-50-00011

Assessment Year: 2017

Petition Number: 104.2018

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>105,455</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>13,640</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>122,095</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>          </u>
<input checked="" type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>          </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).

In addition to the Board, those present at the original hearing on April 12, 2018: Appellant, Calahan Barry and IdaMae Jensen, Assessor's Representative.

The original hearing was held on April 12, 2018 and continued to August 29, 2018, at the request of the Appellant. On August 29, 2018 the original Board of Equalization quorum was no longer available to hear the continuance.

Therefore, the present Board voted to close the hearing with no decision.

The Appellant has further recourse to appeal this decision to the Washington State Board of Tax Appeals.



Petition No. 104.2018

Parcel No. 22004-50-00011

Dated this 30<sup>th</sup> day of August, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

**NOTICE**

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

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Mason County Assessor  
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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: Calahan T Barry

Parcel Number(s): 22004-50-00014

Assessment Year: 2017

Petition Number: 105.2018

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>116,915</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u>116,915</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u></u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
TOTAL	\$	<u></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).

In addition to the Board, those present at the original hearing on April 12, 2018: Appellant, Calahan Barry and IdaMae Jensen, Assessor's Representative.

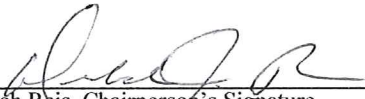
The original hearing was held on April 12, 2018 and continued to August 29, 2018, at the request of the Appellant. On August 29, 2018 the original Board of Equalization quorum was no longer available to hear the continuance.

Therefore, the present Board voted to close the hearing with no decision.

The Appellant has further recourse to appeal this decision to the Washington State Board of Tax Appeals.

Petition No. 105.2018

Parcel No. 22004-50-00014

Dated this 30<sup>th</sup> day of August, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

**NOTICE**

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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: Calahan T Barry

Parcel Number(s): 22004-50-00015

Assessment Year: 2017

Petition Number: 106.2018

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>111,195</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
TOTAL	\$	<u>111,195</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>                    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
TOTAL	\$	<u>                    </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).

In addition to the Board, those present at the original hearing on April 12, 2018: Appellant, Calahan Barry and IdaMae Jensen, Assessor's Representative.

The original hearing was held on April 12, 2018 and continued to August 29, 2018, at the request of the Appellant. On August 29, 2018 the original Board of Equalization quorum was no longer available to hear the continuance.

Therefore, the present Board voted to close the hearing with no decision.

The Appellant has further recourse to appeal this decision to the Washington State Board of Tax Appeals.



Petition No. 106.2018

Parcel No. 22004-50-00015

Dated this 30<sup>th</sup> day of August, 2018  
Deborah Reis, Chairperson's Signature  
Clerk's Signature**NOTICE**

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411 N. 5<sup>th</sup> Street  
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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: Calahan T Barry

Parcel Number(s): 22004-50-00016

Assessment Year: 2017

Petition Number: 107.2018

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>119,575</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>119,575</u></b>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>                    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>                    </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).

In addition to the Board, those present at the original hearing on April 12, 2018: Appellant, Calahan Barry and IdaMae Jensen, Assessor's Representative.

The original hearing was held on April 12, 2018 and continued to August 29, 2018, at the request of the Appellant. On August 29, 2018 the original Board of Equalization quorum was no longer available to hear the continuance.

Therefore, the present Board voted to close the hearing with no decision.

The Appellant has further recourse to appeal this decision to the Washington State Board of Tax Appeals.

Petition No. 107.2018

Parcel No. 22004-50-00016

Dated this 30<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:

Laurel & Darin Hall  
2630 SE Arcadia Rd  
Shelton, WA 98584  
Email: laurelann1@hotmail.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: Laurel & Darin Hall

Parcel Number(s): 32027-75-00090

Assessment Year: 2017

Petition Number: 229.2018

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>94,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>184,040</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>278,640</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>94,600</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>174,040</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>268,640</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).

Laurel & Darin Hall, Appellants, were present at the hearing. Tom Gibbons, Assessor's Representative was in attendance.

The Appellants provided a fee appraisal, which included five comparable sales with an indicated value range of \$294,044 - \$354,766 with a mean of \$324,174. The Appellant provide five additional comparable sales with an indicated value range of \$251,265 - \$324,150 for a mean value of \$287,964.

The Appellant also provided information on the condition of the home and outbuildings, which they testified, were in average condition as opposed to the Assessor's rating as average/good condition.

The Assessor provided no comparable sales. The Board determined that the condition of the home warranted a \$10,000 reduction from the original valuation based on the condition of the improvements and the fee appraisal. Therefore, the Board placed the improvement value at \$174,040; leaving the land value at \$94,600 for a total of \$268,640.

The Board also found the \$268,640 value fell within the value range of all comparable sales.

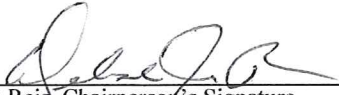
Therefore, the Board sustains the land value at \$94,600 and sets the improvement value at \$174,040 for a total of \$268,640 for the subject property.



Petition No. 229.2018

Parcel No. 32027-75-00090

Dated this 30<sup>th</sup> day of August, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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