

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:

Stephen & Barbara Levette
PO Box 427
Union, WA 98592
Email: levette@hctc.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: Stephen & Barbara Levette

Parcel Number(s): 32232-54-00009

Assessment Year: 2017 Petition Number: 231.2018

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>167,685</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>140,835</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>308,520</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>167,685</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>140,135</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>307,820</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, Stephen & Barbara Levette, was represented by Barbara Levette. The Assessor was represented by IdaMae Jensen.

The Assessor provided four comparable sales, which as adjusted had a range of \$382,470 to \$373,303.

The Appellant expressed concerns with various aspects of the comparable sales adjustments, most notably comparable sale #2. The Appellant pointed out that the assessed porch of 148 square feet no longer exists. The Assessor then suggested a reduction in the improvement value by \$700 to reflect this fact.

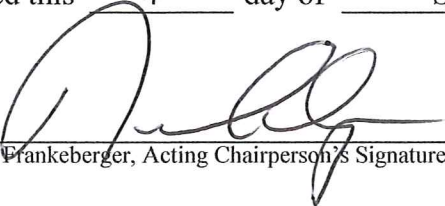
The Appellant provided some photographs of other properties, which the Board did not consider as clear, cogent and convincing evidence that the Assessor was in error.

Therefore, the Board sets the land value at \$167,685 and the adjusted improvement value at \$140,135 for a total of \$307,820 for the subject property.

Petition No. 231.2018

Parcel No. 32232-54-00009

Dated this 4th day of September, 2018


Kevin Frankeberger, Acting 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:

James & Simone Dickinson
311 E 5th St
Union, WA W98592
Email: silverbritches@outlook.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: James & Simone Dickinson

Parcel Number(s): 32232-50-51045

Assessment Year: 2017

Petition Number: 280.2018

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>83,555</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>21,220</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>104,775</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>19,580</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>19,185</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>38,765</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, James & Simone Dickinson, was not present. The Assessor was represented by IdaMae Jensen.

The Appellant provided one comparable sale in the amount of \$36,299. The date of sale was May 2017.

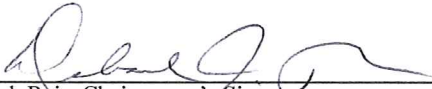
The Appellant also provided photographs showing a garage at below average condition and a limited view.

The Assessor provided an unsigned assessment roll correction reducing the value from \$104,775 to \$38,765. This reduction included changing the view from view to no view and further depreciating the condition of the garage.

The Board accepts the revised value of \$19,580 for the land and \$19,185 for the improvements for a total of \$38,765 for the subject property.

Petition No. 280.2018

Parcel No. 32232-50-51045

Dated this 4th day of September, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

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