

## 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:

Jean Anderson  
1781 E Phiullips Lake Lp Rd  
Shelton, WA 98584  
Email: jabQ310@yahoo.com

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: 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: Jean Anderson  
Parcel Number(s): 22005-53-00026  
Assessment Year: 2017 Petition Number: 234.2018

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>57,195</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>235,995</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>293,190</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>57,195</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>235,995</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>293,190</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 was represented at the hearing.

The Appellant had an estimated value of \$239,000 for the subject property. The Appellant indicated they had a bank appraisal valued at \$237,000 and completed in July 2017. The Appellant did not provide this appraisal to the Board.

The Assessor provided three comparable sales with a range of \$288,335 to \$297,789 after adjustments. The Assessor also provided information that the subject sale was not an arm's length transaction.

In the absence of a complete appraisal, provided by the Appellant, the Board found no clear, cogent or convincing evidence that the Assessor's valuation was in error.


Therefore, the Board sustains the valuation of \$293,190 for the subject property.

Petition No. 234.2018

Parcel No. 22005-53-00026

Dated this 6<sup>th</sup> day of September, 2018

  
Deborah Reis, Chairperson's Signature

  
Clerk's Signature

**NOTICE**

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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: Jean Anderson

Parcel Number(s): 22005-53-00027

Assessment Year: 2017

Petition Number: 238.2018

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>41,960</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>41,960</u></b>

## BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>41,960</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>41,960</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 was represented at the hearing.

The Appellant had an estimated value of \$30,000 for the subject property. The appellant/petitioner indicated they had a bank appraisal valued at \$237,000 and completed in July 2017. The Appellant did not provide this appraisal to the Board. The Appellant also did not provide any comparable sales to support their estimate of value.

The Assessor provided a land analysis that was performed for Area 6 Neighborhood 3 to support the 2017 assessed value. The Assessor provided 21 examples of sales in this area and neighborhood. The values ranged from \$7,193/per acre to \$175,452/per acre. The subject parcel at \$51,802 fell within this value range. The Assessor also indicated that the July 2017 sale was a short sale and was not considered an arm's length transaction.

In the absence of a complete appraisal, provided by the Appellant, the Board found no clear, cogent or convincing evidence that the Assessor's valuation was in error.

Therefore, the Board supports the Assessors valuation of \$41,960 for the subject property.



Petition No. 238.2018

Parcel No. 22005-53-00027

Dated this 6<sup>th</sup> day of September, 2018  
Deborah Reis, Chairperson's Signature  
Clerk's Signature**NOTICE**

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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:

Tony & Janice Kilmer  
23 E Cherry Park  
Shelton, WA 98584  
Email: [tjkilmer@comcast.net](mailto:tjkilmer@comcast.net)

Melody Peterson  
Mason County Assessor  
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\_\_\_\_\_  
Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Tony & Janice Kilmer

Parcel Number(s): 42223-50-00119

Assessment Year: 2017 Petition Number: 218.2018

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>171,865</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>171,865</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>76,665</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>76,665</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 nor the Assessor was represented at the hearing.

The Appellant submitted two comparable sales. Comparable sale #1 was questioned as to whether it was an arm's length transaction. Comparable sale #2, the Assessor declared the property was decremented due to the wetland on the property. This property was 1.49 acres in size with 240 front feet of low bank waterfront.

The Assessor submitted an assessment roll correction unsigned by the taxpayer.

The assessment roll correction indicated that due to the wetland the subject property was adjusted to a low/wet 3 as it does not appear to be a usable building area.

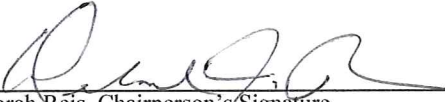
Therefore, the assessment roll correction adjusted the value of the subject property to \$76,665.

The Board concurred and accepted the revised assessed value of \$76,665 for the subject property.



Petition No. 218.2018

Parcel No. 42223-50-00119

Dated this 6<sup>th</sup> day of September, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

**NOTICE**

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Melody Peterson  
Mason County Assessor  
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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County Board of Equalization

Property Owner: Tony & Janice Kilmer

Parcel Number(s): 42226-22-90090

Assessment Year: 2017

Petition Number: 219.2018

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>305,070</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>11,050</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>316,120</u>

## BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>156,152</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>11,050</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>167,202</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 nor the Assessor was present at the hearing.

The Appellant noted in their petition they purchased the subject property for \$130,000 in August 2013. They have improved the property at a cost of \$11,050. They further provided two comparable sales. Both sales sold for \$42,500 in 2016. Without further explanation, the Board did not give significant weight to these sales. The Assessor indicated these were possibly not valid sales, as they were unlikely to be arm's length transactions.

The Assessor provided an analysis of 33 waterfront sales over the past five years, which produced a trend line analysis.

The Board noted that one of the 33 sales was the subject property. The purchase price of the property was \$130,000. The Assessor then time adjusted the subject property and arrived at \$156,152 for the land and \$11,050 for the improvements for a total of \$167,202.

The Board overruled the original assessed value of \$316,120 and set the time adjusted value for the property in the amount of \$167,202.

Petition No. 219.2018

Parcel No. 42226-22-90090

Dated this 6<sup>th</sup> day of September, 2018

  
Deborah Reis, Chairperson's Signature

  
Clerk's Signature

**NOTICE**

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