

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on October 5, 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:

Alan & Lois Bauer  
PO Box 1254  
Fall City, WA 98024  
Email: loisbau@comcast.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)



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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Alan & Lois Bauer

Parcel Number(s): 12018-50-00901

Assessment Year: 2017

Petition Number: 239.2018

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>114,710</u>
<input type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL</b>	<b>\$ <u>114,710</u></b>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>114,710</u>
<input type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL</b>	<b>\$ <u>114,710</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 Appellant was not present. IdaMae Jensen, Assessor's Representative, was present.

The Appellant/Petitioner estimated the value of the property at \$70,325. The Assessor's original valuation was \$152,945. However, the Appellant provided no clear, cogent or convincing evidence to support their value. The Assessor's Representative submitted an Assessment Role Correction which was signed and agreed to by the tax payer. The value of the Assessment Role Correction was \$114,710.

The Board accepted \$114,710 for the subject property as indicated on the Assessment Role Correction.

Petition No. 239.2018

Parcel No. 12018-50-00901

Dated this 11<sup>th</sup> day of September, 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.

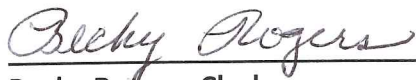
**Distribution:** • Assessor • Petitioner • BOE File

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on October 5, 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:

Warren & Sheila Bayard  
71 E Sea Spray Lane  
Shelton, WA 98584  
Email: [sodasprings@netscape.net](mailto:sodasprings@netscape.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: Warren & Sheila Bayard

Parcel Number(s): 22020-23-93024

Assessment Year: 2017 Petition Number: 240.2018

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>142,755</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>501,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL</b>	\$ <u>644,355</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>142,755</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>477,145</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL</b>	\$ <u>619,900</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 was not present. IdaMae Jensen, Assessor's Representative, was in attendance.

The Appellant provided four comparable sales to support their estimated valuation of \$533,000 total for the subject property. The Board questioned the analysis of the four comparables provided by the Appellant and noted only one of the four comparables was saltwater frontage.

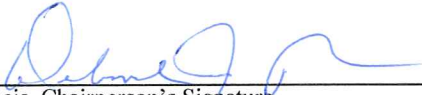
The Assessor provided four comparables with an adjusted range of \$592,223 to \$641,495. The Assessor noted that the value of the subject property at \$644,355 was not supported by the adjusted value of these four comparables. Therefore, the Assessor recommended an adjusted value of \$619,900 total for the subject property.

The Board determined the Appellant did not provide clear, cogent and convincing evidence to overrule the Assessor's valuation. The Board sets the value of \$142,755 for the land and \$477,145 for the improvements for a total of \$619,900 for the subject property.



Petition No. 240.2018

Parcel No. 22020-23-93024

Dated this 11<sup>th</sup> day of September, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

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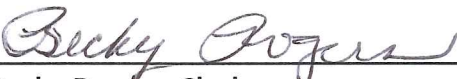
**Distribution:** • Assessor • Petitioner • BOE File

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on October 5, 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:

Judith J Zenk  
PO Box 413  
Grapeview, WA 98546  
Email: [jjzenk@earthlink.net](mailto:jjzenk@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: Judith J Zenk

Parcel Number(s): 12118-75-90080

Assessment Year: 2017 Petition Number: 179.2018

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>171,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>401,825</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL</b>	<b>\$ <u>573,425</u></b>

## BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>171,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>401,825</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
<b>TOTAL</b>	<b>\$ <u>573,425</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 Appellant Judith Zenk was present along with her husband Bill Williams. IdaMae Jensen, Assessor's Representative, was also in attendance.

The Appellant indicated their estimated value for their property was \$528,008 total as opposed to the Assessor's valuation of \$573,425. The Appellant supported their estimate of value with four comparable sales. The Board discounted one comparable as it was determined to be a quick sale. Two comparable sales were determined to have a high gross adjustment and were consequently discounted by the Board. The indicated value for the remaining comparable sale of \$518,537 was considered most relevant.

The Assessor provided three comparable sales. The most relevant sale provided by the Assessor had an indicated value of \$593,096. The Board determined that the subject's value of \$573,425 was bracketed by these two sales and thus supported the Assessor's valuation for a total of \$573,425.

Therefore, the Board sustains the value of the land at \$171,600 and the improvements of \$401,825 for a total of \$573,425 for the subject property.




Petition No. 179.2018

Parcel No. 12118-75-90080

Dated this 11<sup>th</sup> day of September, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

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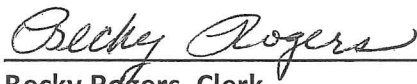
**Distribution:** • Assessor • Petitioner • BOE File

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on October 5, 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:

Robert & Lillian Van Slyke  
78 Brandon Trail  
Bozeman, MT 59715  
Email: [rlvanslyke@hotmail.com](mailto:rlvanslyke@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)

A handwritten signature in cursive script that reads "Becky Rogers". The signature is written in dark ink and is positioned above a horizontal line.

Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County Board of Equalization

Property Owner: Robert & Lillian Van Slyke

Parcel Number(s): 22021-50-00902

Assessment Year: 2017

Petition Number: 242.2018

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>98,545</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>98,545</u>

## BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>98,545</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>98,545</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 Robert Van Slyke was in attendance telephonically. IdaMae Jensen and Tom Gibbons, Assessor's Representatives, were also in attendance. Michael Heinbach with the Mason County Journal was in attendance to observe.

The Appellant provided two comparable sales with an analysis determined by assessed values rather than true market sale prices. Therefore, the Board discounted the analysis of these sales.

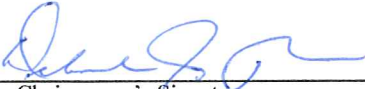
The Assessor provided four comparable sales with a range of \$34,417 to \$45,833 per acre. The Assessor provided three additional comparable sales to add additional weight to their established trend line analysis. The subject value of \$40,553 per acre was bracketed by these four comparable sales and fell below the trend line.

The Appellant questioned the Assessor's trend line analysis. The Appellant then "corrected" the Assessor's analysis by using averages as opposed to the actual sale prices used by the Assessor. Therefore, the Board did not recognize the Appellant's method as valid in determining the fair market value of the subject property. The Appellant also testified that this property was currently listed on the market for \$95,000.

Therefore, the Board found no clear, cogent and convincing evidence to overrule the Assessor's valuation of \$98,545 for the subject property.

Petition No. 242.2018

Parcel No. 22021-50-00902

Dated this 11<sup>th</sup> day of September, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

**NOTICE**

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