

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:

Gary Scott
11420 SE 218th Pl
Kent, WA 98031-2122
Email: gscott333@comcast.net

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: Gary Scott

Parcel Number(s): 22114-76-00260

Assessment Year: 2017 Petition Number: 243.2018

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>53,030</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>107,975</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL	\$ <u>161,005</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>53,030</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>92,090</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL	\$ <u>145,120</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 Gary Scott was present. IdaMae Jensen, Assessor's Representative, was also in attendance.

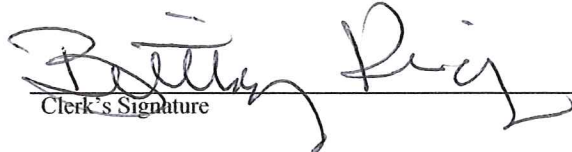
The Appellant stated he could find no comparables for his property. He did estimate the land at \$53,030, and improvements at \$65,000 for a total of \$118,030. The Appellant indicated he had made no improvements since 2014 when the building was constructed. The building is principally used for storage and shop. The building has septic, water and electricity.

The Assessor recommended retaining the value of the land at \$53,030. The Assessor also testified that due to the increase in the cost of replacing the building (less depreciation value) plus the septic, water and miscellaneous improvements that the value of the improvements be set at \$92,090 for a total of \$145,120 for the subject property.

Therefore, the board overrules the original valuation of \$161,005 and sets the total value at \$145,120 for the subject property.

Dated this 13th 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.

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Distribution: • Assessor • Petitioner • BOE File

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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:

Chuck Leseuer
523 High Drive
Laguna Beach, CA 92651
Email: chucklesueur@gmail.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: Chuck Leseuer

Parcel Number(s): 12206-51-00008

Assessment Year: 2017

Petition Number: 244.2018

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>27,815</u>
<input type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL	\$ <u>27,815</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>11,000</u>
<input type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL	\$ <u>11,000</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's petition listed four comparable sales. The board questioned the first 2 sales at \$6,200. The evidence provided by the petitioner indicated these two comparables were county owned with accumulative days on the market of 697 days and 701 days. Which led the board to question as to whether or not these sales were arms-length's transactions. The remaining two comparables were a combined sale and the board questioned whether these were arms-length's transactions.

The Assessor testified that there were numerous petitions filed by land owners in this particular area. Seeking to equalize the value of these properties, the Assessor recommended the value for the subject property be set at \$11,000 as opposed to the original valuation of \$27,815.

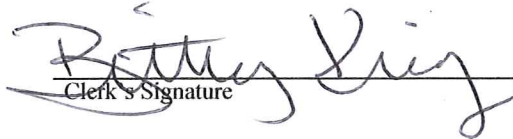
The board accepted this recommended value and set the value at \$11,000 for the subject property.

Petition No. 244.2018

Parcel No. 12206-51-00008

Dated this 13th day of September, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

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Email: chucklesueur@gmail.com

Melody Peterson
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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: Chuck Leseuer

Parcel Number(s): 12206-51-00009

Assessment Year: 2017

Petition Number: 245.2018

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>28,140</u>
<input type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL	\$ <u>28,140</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>11,000</u>
<input type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL	\$ <u>11,000</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's petition listed four comparable sales. The board questioned the first 2 sales at \$6,200. The evidence provided by the petitioner indicated these two comparables were county owned with accumulative days on the market of 697 days and 701 days. Which led the board to question as to whether or not these sales were arms-length's transactions. The remaining two comparables were a combined sale and the board questioned whether these were arms-length's transactions.

The Assessor testified that there were numerous petitions filed by land owners in this particular area. Seeking to equalize the value of these properties, the Assessor recommended the value for the subject property be set at \$11,000 as opposed to the original valuation of \$28,140.

The board accepted this recommended value and set the value at \$11,000 for the subject property.

Dated this 13th day of September, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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Email: chucklesueur@gmail.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: Chuck Leseuer
Parcel Number(s): 12206-51-00022
Assessment Year: 2017 Petition Number: 246.2018

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>18,600</u>
<input type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL	\$ <u>18,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>7,000</u>
<input type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL	\$ <u>7,000</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's petition listed four comparable sales. The board questioned the first 2 sales at \$6,200. The evidence provided by the petitioner indicated these two comparables were county owned with accumulative days on the market of 697 days and 701 days. Which led the board to question as to whether or not these sales were arms-length's transactions. The remaining two comparables were a combined sale and the board questioned whether these were arms-length's transactions.

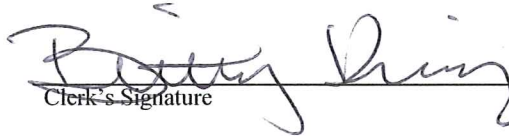
The Assessor testified that there were numerous petitions filed by land owners in this particular area. Seeking to equalize the value of these properties, the Assessor recommended the value for the subject property be set at \$7,000 as opposed to the original valuation of \$18,600.

The board accepted this recommended value and set the value at \$7,000 for the subject property.

Dated this 13th day of September, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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