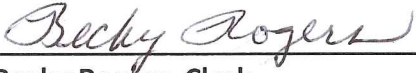


CERTIFICATE OF MAILING

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:

Timothy Miller
15215 Antelo Pl
Los Angeles, Ca 90077-1602
Email: taldenmiller@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: Timothy Miller

Parcel Number(s): 32010-13-00070

Assessment Year: 2017 Petition Number: 251.2018

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>177,360</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>177,360</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>150,756</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>150,756</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 indicated on their petition that the property had been for sale since 2006 with no bid or interests in the property at \$130,000. They indicated that the property was too steep to utilize construction.

The Assessor provided an unsigned Assessment Roll Correction with a recommended 15% negative adjustment due to two access roads bisecting the property and limiting the usability of the waterfront portion.

Therefore, the board overruled the original assessment value of \$177,360 for the land and set the value at \$150,756 for the subject property.

Dated this 20th day of September, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

NOTICE

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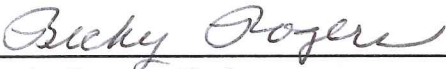
Distribution: • Assessor • Petitioner • BOE File

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:

Michael J Ruiz
1422 21st St SE
Puyallup, WA 98372-4771
Email: n/a

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: Michael J Ruiz

Parcel Number(s): 41907-12-90020

Assessment Year: 2017

Petition Number: 256.2018

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>60,070</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>60,070</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>60,070</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>60,070</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 provided information indicating that this property has been on the market for over a year below \$50,000 and hasn't sold. The Appellant estimated that the land value at \$40,000. No comparables and no other information was provided.

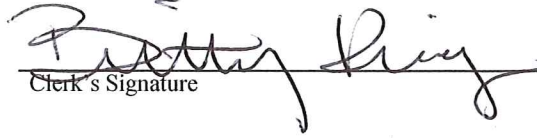
Therefore, the board found no clear, cogent and convincing evidence that the Assessor's valuation of \$60,070 was in error.

Therefore, the board sustains the Assessor's valuation for the land at \$60,070 for the subject property.

Dated this 20th 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:

Timothy & Tina Coburn
870 SE Crescent Dr
Shelton, WA 98584
Email: trco1998@aol.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: Timothy & Tina Coburn

Parcel Number(s): 31904-51-00040

Assessment Year: 2017

Petition Number: 252.2018

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>99,145</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>288,215</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>387,360</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>48,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>271,650</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>319,650</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 represented by Tina Coburn. The Assessor's Representative was not present.

The Appellant submitted a fee appraisal which was conducted prior to construction of the new home. The fee appraiser submitted six comparables. The board considered only two of the comparables due to location. The Appellant also provided four comparables, three of which were in the immediate neighborhood but the board only considered two comparables sold in 2016. One additional comparable was dated in late August of 2017 and the board didn't consider this comparable as it was sold beyond the date of assessment. The board had no additional knowledge of the comparables as to whether they may or may not be arm's length agreements.


The Appellant testified that the location of the subject property was next to a public boat launch and was also on a narrow part of the lake.

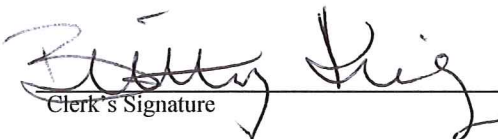
The board considered the fee appraisal using the cost approach to the value of the new home at \$271,650. The board determined that the value at the land should be set at \$48,000 due to the proximity of the boat launch to the property and the narrow and shallow lake front.

The Appraiser was not present. There was no information provided by the Appraiser other than the original valuation.

Therefore the board sets the value at \$319,650 total for the subject property.

Dated this 20th day of September, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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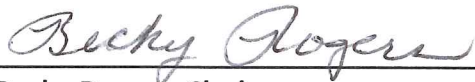
Distribution: • Assessor • Petitioner • BOE File

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:

John & Marilyn Pinkley
c/o Marilyn Darrow-Pinkley
17420 - 270th Ave E
Issaquah, WA 98027
Email: mkdarrow@hotmail.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: John & Marilyn Pinkley

Parcel Number(s): 22212-56-00031

Assessment Year: 2017

Petition Number: 253.2018

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>326,555</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>162,485</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>489,040</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>326,555</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>162,485</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>489,040</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).

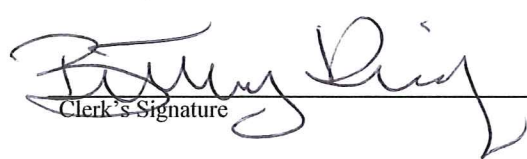
The Appellant was represented by John Pinkley. The Assessor's Representative was not present.

The Appellant presented information, as well as testified that the adjoining property was unsightly, including tents, containers and fencing, all out of compliance with the Mason County code. Code enforcement is beyond the scope of this board. The board recommends the Appellant continue to reach out to the Mason County Planning Department and the Mason County Commissioners to pursue a resolution. The Appellant provided no comparable sales to support his estimated valuation of the land for \$226,555.

Therefore without any clear, cogent or convincing evidence to overrule the Assessor's valuation the board sustains the value of the subject property at \$489,040.

Dated this 20th day of September, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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