

## 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:

Ronald Mason  
8237 Orcas Loop NE  
Lacey, WA 98516  
Email: [rlmason2153@gmail.com](mailto:rlmason2153@gmail.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)



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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Ronald Mason

Parcel Number(s): 22005-52-00002

Assessment Year: 2017

Petition Number: 257.2018

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>38,350</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>38,350</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>19,900</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>19,900</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, Ronald Mason, was not present. The Assessor was represented by IdaMae Jensen.

On the petition, the Appellant indicated the value of the subject property's land should be less than \$20,615.

The Assessor presented an unsigned assessment roll correction setting the subject property value at \$19,900 based upon comparable sales which when analyzed warranted a reduction in the original value from \$38,350.

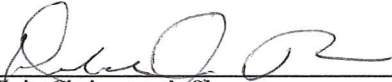
The Assessor testified that the adjoining properties, not owned by the Appellant, were also valued at \$19,900 and therefore it was necessary to equalize all properties in this location.

Thus, the Board overruled the subject property's land value of \$38,350 and set the value at \$19,900.

Petition No. 257.2018

Parcel No. 22005-52-00002

Dated this 25<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

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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Ronald Mason

Parcel Number(s): 22005-52-00003

Assessment Year: 2017 Petition Number: 258.2018

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>38,350</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>38,350</u></b>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>19,900</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>19,900</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, Ronald Mason, was not present. The Assessor was represented by IdaMae Jensen.

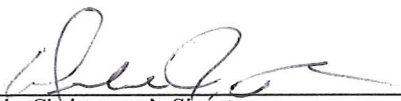
On the petition, the Appellant indicated the value of the subject property's land should be less than \$20,615.

The Assessor presented an unsigned assessment roll correction setting the subject property value at \$19,900 based upon comparable sales which when analyzed warranted a reduction in the original value from \$38,350.

The Assessor testified that the adjoining properties, not owned by the Appellant, were also valued at \$19,900 and therefore it was necessary to equalize all properties in this location.

Thus, the Board overruled the subject property's land value of \$38,350 and set the value at \$19,900.

Dated this 25<sup>th</sup> day of September, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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\_\_\_\_\_  
Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Ronald Mason

Parcel Number(s): 22005-52-00004

Assessment Year: 2017

Petition Number: 259.2018

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>38,350</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>38,350</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>19,900</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>19,900</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, Ronald Mason, was not present. The Assessor was represented by IdaMae Jensen.

On the petition, the Appellant indicated the value of the subject property's land should be less than \$20,615.

The Assessor presented an unsigned assessment roll correction setting the subject property value at \$19,900 based upon comparable sales which when analyzed warranted a reduction in the original value from \$38,350.

The Assessor testified that the adjoining properties, not owned by the Appellant, were also valued at \$19,900 and therefore it was necessary to equalize all properties in this location.

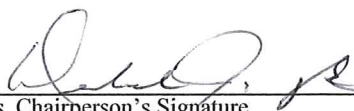
Thus, the Board overruled the subject property's land value of \$38,350 and set the value at \$19,900.



Petition No. 259.2018

Parcel No. 22005-52-00004

Dated this 25<sup>th</sup> day of September, 2018

  
Deborah Reis, Chairperson's Signature

  
Clerk's Signature

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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Ronald Mason

Parcel Number(s): 22005-52-00001

Assessment Year: 2017 Petition Number: 250.2018

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>38,350</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>38,350</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>19,900</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>19,900</u>

This decision is based on our finding that:

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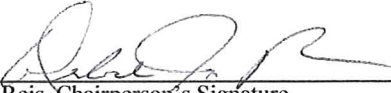
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The Assessor testified that the adjoining properties, not owned by the Appellant, were also valued at \$19,900 and therefore it was necessary to equalize all properties in this location.

Thus, the Board overruled the subject property's land value of \$38,350 and set the value at \$19,900.

Petition No. 250.2018

Parcel No. 22005-52-00001

Dated this 25<sup>th</sup> day of September, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

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