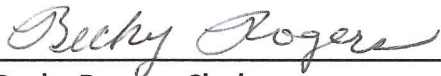


## CERTIFICATE OF MAILING

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:

Nick Symonds  
c/o Jeanine Bucher  
141 E Old Meadow Rd  
Shelton, WA 98584  
Email: [nickasymonds@gmail.com](mailto:nickasymonds@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: Nick Symonds & Jeannine Bucher

Parcel Number(s): 22124-76-90020

Assessment Year: 2017 Petition Number: 254.2018

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>129,255</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>253,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>382,355</u></b>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>129,255</u>
<input type="checkbox"/> Improvements	\$	<u>253,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>382,355</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 Appellants, Nick Symonds & Jeannine Bucher, were present. IdaMae Jensen was present at the hearing representing the Assessor.

The Appellant provided two fee appraisals. One of which the Board noted was based upon the earlier fee appraisal. The first appraisal contained four comparable sales, three of which were not waterfront.

The Appellant also objected to the percentage of increase from the previous year assessment. The Board does not consider percentages of assessment increases as market evidence.

The Assessor testified that the subject property had been revalued in 2016 and the market value of the subject property was based in part upon that physical inspection.

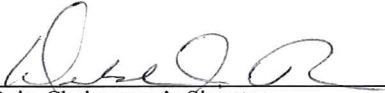
The Assessor provided four comparable sales, all of which were high bank waterfront properties. With adjustments, the value of the comparable sales ranged from \$355,288 to \$493,435. The subject parcel's value fell below this value range.

Therefore, the Board found no clear, cogent and convincing evidence that the Assessor's value was in error. The Board set the subject property at \$382,355: \$129,255 for the land and \$253,100 for the improvements for a total of \$382,355.

Petition No. 254.2018

Parcel No. 22124-76-90020

Dated this 27<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:

Nick Symonds  
c/o Jeanine Bucher  
141 E Old Meadow Rd  
Shelton, WA 98584  
Email: [nickasymonds@gmail.com](mailto:nickasymonds@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: Nick Symonds & Jeannine Bucher

Parcel Number(s): 22124-76-90021

Assessment Year: 2017 Petition Number: 255.2018

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>131,050</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>131,050</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>131,050</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>131,050</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 Appellants, Nick Symonds & Jeannine Bucher, were present. IdaMae Jensen was present at the hearing representing the Assessor.

The Appellant provided two fee appraisals. One of which the Board noted was based upon the earlier fee appraisal. The first appraisal contained four comparable sales, three of which were not waterfront and the Board was unable to extrapolate the land value from the total value within the fee appraisal.

The Appellant also objected to the percentage of increase from the previous year assessment. The Board does not consider percentages of assessment increases as market evidence.

The Assessor testified that the subject property had been revalued in 2016 and the market value of the subject property was based in part upon that physical inspection.

The Assessor provided three comparable sales, all of which were high bank waterfront properties. The value of the comparable sales ranged from \$119,000 to \$175,000 without adjustment. The subject parcel's value fell within this range.

Therefore, the Board found no clear, cogent and convincing evidence to overrule the Assessor's value.

The Board set the subject property's land value at \$131,050.



Petition No. 255.2018

Parcel No. 22124-76-90021

Dated this 27<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**

## 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:

Dajo Enterprises, LLC  
c/o Dave & Joyce Middendorf  
PO Box 569  
Silverdale, WA 98383  
Email: [cnrgroup@hotmail.com](mailto:cnrgroup@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)



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Becky Rogers, Clerk  
Mason County Board of Equalization

**Order of the Mason County  
Board of Equalization**

Property Owner: Dajo Enterprises, LLC

Parcel Number(s): 22202-42-00030

Assessment Year: 2017 Petition Number: 261.2018

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>380,105</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>43,905</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>424,010</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>380,105</u>
<input checked="" 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>424,010</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; nor was the Assessor's representative.

The Appellant indicated there is an ongoing flooding issue on the property, but provided no supporting documentation or further evidence.

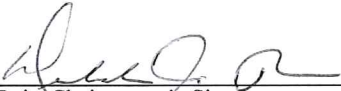
The Assessor provided four comparable sales. Three sales were listed as waterfront properties. The fourth comparable sale omitted the waterfront footage and therefore was discounted by the Board.

The indicated value on these four comparable sales ranged from \$361,625 to \$528,109. The subject property at \$424,010 fell within this range.

The Board found no clear, cogent or convincing evidence to overrule the Assessor's valuation and sets the total valuation for the subject property at \$424,010: the land value at \$380,105 and the improvement value at \$43,905.



Dated this 27<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:

Stephen & Constance Hawes  
PO Box 2430  
Shelton, WA 98584  
Email: n/a

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: Stephen & Constance Hawes

Parcel Number(s): 22133-77-90013

Assessment Year: 2017 Petition Number: 262.2018

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>275,680</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>319,380</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>595,060</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>275,680</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>319,380</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>595,060</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).

Stephen & Constance Hawes, Appellants, were not present. IdaMae Jensen represented the Assessor.

The Board reviewed the Appellant's petition and attachments.

The Appellant provided four comparable sales with a sales date range of 2013 – 2015 with sale prices of \$510,000 to \$641,478.


The Assessor provided four comparable sales. One sale was the same as the petitioner's comparable sale. Of the four sales, all sales took place between 2015 – 2016, with an adjusted value of \$606,930 to \$621,625. The value of the subject property of \$595,060 fell within the range of the petitioners' comparable sales and below the adjusted value of the Assessor's comparable sales.

The Board found no clear, cogent or convincing evidence to overrule the Assessor's valuation.

Therefore, the Board sustains the Assessor's valuation of \$275,680 for the land and \$319,380 for the improvements for a total of \$595,060.

Petition No. 262.2018

Parcel No. 22133-77-90013

Dated this 27<sup>th</sup> day of September, 2018  
Deborah Reis, Chairperson's Signature  
Clerk's Signature**NOTICE**

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