

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on October 12, 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:

Katie Farrell  
3308 206th Pl SE  
Bothell, WA 98012  
Email: [katiefarrell218@gmail.com](mailto:katiefarrell218@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)



---

Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Katie Farrell

Parcel Number(s): 12119-53-00048

Assessment Year: 2017 Petition Number: 272.2018

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>40,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>6,750</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>46,750</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>40,000</u>
<input type="checkbox"/> Improvements	\$	<u>6,750</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>46,750</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 Appellants, Katie & Jonathan Farrell, were present. The Assessor was represented by Tom Gibbons.

The Appellants provided four comparable sales, three of which were after the assessment date of 1/1/2017. The Board discounted these sales. The Appellant also provided one comparable sale that took place on 3/17/2016 for a sale price of \$32,000.

The Appellant testified that an additional comparable sale took place on Hartstene Pointe 12/2016 for \$15,900; however, no addition information was provided as to whether or not this was an arm's length sale.

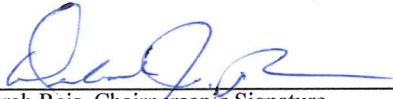
The Assessor provided four comparable sales, one of which took place on 3/17/2016 for \$32,000. This was the same comparable sale used by the Appellant.

The mean value of the four comparable sales provided by the Assessor's office supported the current assessed value for the land with a mean of \$40,250. The Assessor also explained, as of 2017, the improvements were separated from the land value. The Assessor set the land value at \$40,000 and \$6,750 for the improvements for a total of \$46,750 which fell within the range of all comparable sales.

The Board sustains the Assessor's valuation as of 1/1/2017 at \$46,750 for the subject parcel.

Petition No. 272.2018

Parcel No. 12119-53-00048

Dated this 9<sup>th</sup> day of October, 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 12, 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:

Thomas Hargrove  
12 SE Oyster Beach Rd  
Shelton, WA 98584  
Email: [wolfnbear@aol.com](mailto:wolfnbear@aol.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)



---

Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Thomas Hargrove

Parcel Number(s): 31921-75-00010

Assessment Year: 2017 Petition Number: 273.2018

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>119,340</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>331,655</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>450,995</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>119,340</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>309,754</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>429,094</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, Thomas Hargrove, was present at the hearing. The Assessor was represented by Tom Gibbons.

The Appellant provided 13 comparable sales. Of the 13 comparable sales, the Assessor used three of these comparable sales to support the assessed value for the subject parcel. The Board discounted eleven of these comparable sales, as they occurred after the 1/1/2017 assessment date.

The Appellant also testified that the condition of the home was below average, due to the condition of the floors, countertops, appliances and leaking roof.

Although he listed the property for sale in May 2017, he testified that due to the design of the home, it presented a challenge for a sale.

The Assessor submitted four comparable sales, three of which were the same sales as submitted by the Appellant. The median indicated value of the Assessor's comparable sales 1, 2 and 3 equaled \$429,094. The Board discounted the fourth comparable sale provided by the Assessor, due to the testimony that this property was more luxurious than the subject parcel.

Therefore, the Board sets the value at \$429,094 with the improvement value at \$309,754 and the land value at \$119,340 for the subject property.



Petition No. 273.2018

Parcel No. 31921-75-00010

Dated this 9<sup>th</sup> day of October, 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 12, 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:

Tom Chaffee  
PO Box 3251  
Shelton, WA 98584  
Email: tomchaffee@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)



---

Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County Board of Equalization

Property Owner: Tom Chaffee

Parcel Number(s): 22017-51-00074

Assessment Year: 2017

Petition Number: 274.2018

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>9,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>7,230</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>16,730</u>

## BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>9,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>7,230</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	\$	<u>16,730</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, Tom Chaffee, was in attendance at the hearing. IdaMae Jensen represented the Assessor at the hearing.

The Appellant provided three comparable sales with sales taking place in 2016 & 2017. These sales ranged from \$3,500 to \$6,000.

The Assessor noted that all three of the above sales were Sheriff sales. The Board did not consider these sales as arm's length transactions. The Appellant indicated that the improvements on the property consisted of a garage in fair condition. The Assessor valued said improvements at \$7,230.

The Assessor submitted 15 comparable sales within the subject neighborhood. The median price of the sales was \$10,000. These sales supported the assessed value of the subject property's land at \$9,500.

The Board did not find clear, cogent and convincing evidence to overrule the Assessor's valuation.

Therefore, the Board sustains the value at \$16,730 with the land valued at \$9,500 and improvements valued at \$7,230 for the subject parcel.



Dated this 9<sup>th</sup> day of October, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

<b>NOTICE</b>
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 12, 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:

Lisa VanParys  
7733 Long Lake Rd SE  
Port Orchard, WA 98367  
Email: [lisavanparys@yahoo.com](mailto:lisavanparys@yahoo.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)



---

Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County Board of Equalization

Property Owner: Lisa VanParys

Parcel Number(s): 32224-50-00025

Assessment Year: 2017 Petition Number: 264.2018

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>188,510</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>188,510</u>

## BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>188,510</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>188,510</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, Lisa VanParys, was not present at the hearing on 10/4/2018 nor at the continuation hearing on 10/9/2018. The Assessor was represented by IdaMae Jensen.

The Appellant provided three comparable sales all on North Shore Road with a range of sales of \$25,000 to \$100,000, with little additional information. The date of sales ranged from 2013 to 2016.

The Appellant's comparable sale #2 did not allow for market adjustment. Comparable sale #1 is several miles away from the subject parcel, and it was divided property with part of the land on the waterfront and part of the land on the upland. No details were provided for comparable sale #3

In the original hearing, the Appellant's petition noted that the property had only a 25' X 50' useable space, while the remaining property had a 45-degree slope, including wetlands.


The original hearing was continued to allow the Assessor to perform a site inspection.

The Assessor testified that the Building Department had issued a building permit in July 2018 for the subject property and the Assessor's site inspection confirmed that a foundation was already in place.

The Board found that the Appellant did not provide clear, cogent or convincing evidence to overrule the assessed valuation. Therefore, the Board sustains the assessed valuation of \$188,510 for the subject property.

Petition No. 264.2018

Parcel No. 32224-50-00025

Dated this 9<sup>th</sup> day of October, 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