

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on November 2, 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:

Bruce Welch
PO Box 293
Belfair, WA 98528
Email: n/a

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: Map@co.mason.wa.us

A handwritten signature in cursive script that reads "Becky Rogers". The signature is written in dark ink and is positioned above a horizontal line.

Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Bruce Welch

Parcel Number(s): 22228-76-00090

Assessment Year: 2017

Petition Number: 151.2018

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>48,905</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>129,185</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>178,090</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>48,905</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>129,185</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>178,090</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, Bruce Welch, was not present. Tom Gibbons, Assessor's Representative, was present at the hearing.

The Board reviewed all the information presented by the Appellant included in the petition. In the petition, the Board noted that the Appellant indicated that the home had been remodeled or improved at a cost of \$125,000 since it was purchased in 1991, which value wise established the condition of the home as average/good.

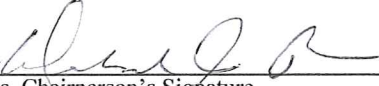
The Appellant also indicated that the improvements had been appraised by two realtor agencies with an appraised value of \$10,000. However, there was no documentation provided to support this appraised value.

The Assessor provided four comparable sales within a reasonable proximity to the subject property. The adjusted values of these comparable sales ranged from \$192,297 to \$234,414. The assessed value of the subject property fell below this range at \$178,090 indicating that the property was not over assessed.

The Board found no clear, cogent and convincing evidence that the Assessor's valuation was in error.

Therefore, the Board sustains the improvement value at \$129,185 and the land value at \$48,905 for a total of \$178,090.

Dated this 25th 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.

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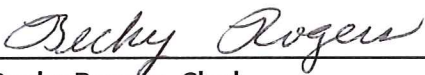
Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on November 2, 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:

Charles & Tina Hollis
9422 Taylor St E
Edgewood, WA 98371
Email: rolandlickum@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: Charles & Tina Hollis

Parcel Number(s): 22132-50-00052

Assessment Year: 2017 Petition Number: 173.2018

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>142,340</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>13,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>155,840</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>142,340</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>13,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>155,840</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).

Charles & Tina Hollis, Appellants, were not present. The Assessor was represented by IdaMae Jensen.

The Board reviewed the petition and accompanying document submitted by the Appellant and noted that the Appellant estimated the land value at \$80,000 and the improvement value at \$25,000 for a total of \$105,000. No supporting documents were submitted with the petition to support these values.

The Assessor provided five land comparable sales all within the vicinity of Spencer Lake. The sale dates ranged from 2013 – 2016 and the sale prices ranged from \$135,000 to \$188,400. The assessed value of the subject land at \$142,340 for 50 front feet of waterfront fell within the trend line analysis of dollars per front feet.

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

Therefore, the Board sustains the value at \$155,840 with the land value at \$142,340 and the improvements value at \$13,500 for the subject property.

Petition No. 173.2018

Parcel No. 22132-50-00052

Dated this 25th day of October, 2018
Deborah Reis, Chairperson's Signature
Clerk's Signature**NOTICE**

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on November 2, 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:

Joe Salmeri
c/o Myrn Stewart
PO Box 121
Matlock, WA 98560
Email: crkcrkfrm@live.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: Joe Salmeri / Myrn Stewart

Parcel Number(s): 62008-40-00010

Assessment Year: 2017 Petition Number: 305.2018

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>129,860</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>469,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>599,760</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>129,860</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>272,435</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>402,295</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 a preponderance of 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, Joe Salmeri & Myrn Stewart, was not present. The Assessor was not represented at the hearing.

The Board reviewed the petition as submitted by the Appellant.

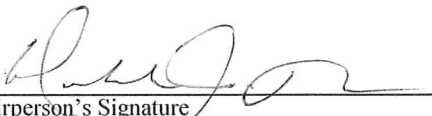
The Board also reviewed the Assessment Roll Correction received on 10/25/2018 which was signed by both the Assessor and Petitioner.

The home was incorrectly stated as complete during the 2017 added construction period. The Appellant has maintained a temporary Occupancy Permit since December 2017 (valid until 2018). Therefore, a reduction in value is warranted.

The Board sets the value of the subject property as agreed to on the signed Assessment Roll Correction at \$402,295, with the land value at \$129,860 and the improvement value at \$272,435.

Petition No. 305.2018

Parcel No. 62008-40-00010

Dated this 25th day of October, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

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