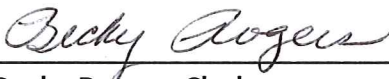


CERTIFICATE OF MAILING

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:

David & Cynthia Mortensen
2080 E Spencer Lake Rd
Shelton, WA 98584
Email: dcm01@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: David & Cynthia Mortensen

Parcel Number(s): 22132-50-00051

Assessment Year: 2017 Petition Number: 149.2018

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>346,635</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>488,975</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>142,340</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>346,635</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>488,975</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, David & Cynthia Mortensen, were in attendance. IdaMae Jensen, Assessor's Representative, was present.

The Appellant gave testimony as to the percentage of increase for the assessment for the subject property as compared to neighboring properties. The Appellants also presented photographs of the subject property and the neighboring property. The Appellants expressed concern about the neighboring property and how it might affect the value of the subject property. The Appellant provided no other evidence to support their request for a reduction in the assessed value of the subject property.

The Assessor presented four comparable sales ranging in adjusted value from \$480,366 to \$586,405. The assessed value of the subject property fell within the low end of this range.

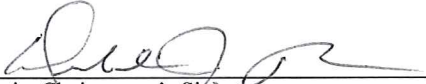
The Assessor also entered into evidence a neighborhood map showing the equalization of land values within close proximity.

The Board found no clear, cogent, or convincing evidence to overrule the Assessor's value of \$142,340 for the land and \$346,635 for the improvements for a total of \$488,975.

Therefore, the Board sustains the Assessor's valuation of \$488,975 for the subject property.

Petition No. 149.2018

Parcel No. 22132-50-00051

Dated this 1st day of November, 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.

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