


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on November 16, 2018, I personally emailed 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:

Robert & Marjorie Harshbarger Tr
216 Kingsley Pl
Belfair, WA 98528
Email: bmharsh@q.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: Robert & Marjorie Harshberger Tr

Parcel Number(s): 22228-76-00230

Assessment Year: 2017 Petition Number: 213.2018

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>49,085</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>349,930</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>399,015</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>49,085</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>349,930</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>399,015</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).

Marjorie Harshbarger, Appellant, was represented by Jo Carson. The Assessor was represented by Tom Gibbons.

The Appellant provided two comparable sales, one of which was #4 of the Assessor's comparable sales.

The Assessor presented four comparable sales, which ranged from \$369,525 to \$401,127. Both the Assessor's comparable sales and Appellant's comparable sales bracketed the assessed value of \$399,015 for the subject parcel.

The Assessor explained that the increase in value was from the addition in the amount of \$43,000 and the 10% market increase within this neighborhood for the 2017 assessment year.

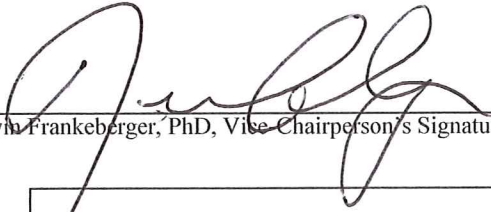
The Board did not find clear, cogent or convincing evidence to overrule the Assessor's value.

Therefore, the Assessor's value remains \$49,085 for the land and \$349,930 for the improvements for a total of \$399,015 for the subject parcel.

Petition No. 213

Parcel No. 22228-76-00230

Dated this 8th day of November, 2018


Kevin Frankeberger, PhD, Vice 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