

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on February 15, 2019, I personally emailed a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Toby Mann
120 E Victor Ridege Rd
Belfair, Wa 98528-8322
Email: mannt@gmail.com

Patti McLean
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: PMcLean@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Toby Mann
Parcel Number(s): 12221-42-90024
Assessment Year: 2018 Petition Number: 2.2019

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>38,120</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>234,985</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>273,105</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>38,120</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>234,985</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>273,105</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, Toby Mann, was not present at the hearing. The Assessor was represented by IdaMae Jensen. Assessor Patti McLean was present at the hearing.

The Board reviewed all the information submitted by the Appellant, including the petition and supporting documents.


The Appellant based his estimate on a refinance offer from his current mortgage holder. The Appellant did not submit an appraisal to support this estimated value of \$265,378.

The Assessor indicated that the current value of the property was based upon the appreciation of 8.5% for 2016 and 10.15% for 2017, which supported the subject value of \$273,105 as of 1/1/2018.

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

Therefore, the Board sustains the total value at \$273,105 for the subject property; \$38,120 for the land and \$234,985 for the improvements.

Dated this 5th day of February, 2019



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 February 15, 2019, I personally emailed a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Alan Duback
PO Box 1696
Shelton, Wa 98584
Email: aduback@msn.com

Patti McLean
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: PMcLean@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County Board of Equalization

Property Owner: Alan Duback
 Parcel Number(s): 22132-11-90311
 Assessment Year: 2018 Petition Number: 3.2019

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

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>177,895</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>484,885</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>662,780</u>

<input checked="" type="checkbox"/> Land	\$	<u>195,951</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>410,848</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>606,799</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).

Those in attendance at the hearing on February 5, 2018: Alan Duback, Property Owner; IdaMae Jensen, Assessor's Representative and Mason County Assessor Patti McLean.


The Appellant provided an analysis of properties that had sold since 2016 which showed the assessed value vs. the sales price of these properties.

The Appellant testified that the value of the subject property increased by 40% between assessment year 2016 and 2018; however, the Assessor's representative testified that the 40% was misleading as it included an increase of 18% in 2018, which was essentially a deduction.

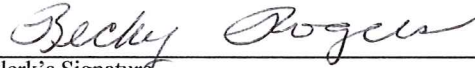
The Assessor originally valued the property at \$662,780. However, an Assessment Roll Correction in 2017 valued the property at \$550,885. The Assessor also testified that Mason County property values increased by 10.15% between 2017 and 2018. Therefore the Board determined that the 2018 value should be 10.15% more than the Assessment Roll Correction of 2017 and established the true and fair market value of the property at \$195,951 for the land and improvements at \$410,848 for a total value of \$606,799.

The Board overruled the original assessed value for 2018 and sets the total value at \$606,799 for the subject property.

Dated this 5th day of February, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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