

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 1, 2019, I personally emailed a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Mark & Michelle Carter
4623 77Th Ave Ct. W
University Place, Wa 98466
Email: blackhairz@blackhairz.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: Mark & Michelle Carter

Parcel Number(s): 61902-50-00029

Assessment Year: 2018

Petition Number: 21.2019

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>7,525</u>
<input checked="" type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>7,525</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>7,525</u>
<input checked="" type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>7,525</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 was not present. The Assessor was represented by IdaMae Jensen.

The Appellant provided six comparable sales; however, according to the Assessor's representative none of these were arm's length sales as the properties had either reverted back to the county due to foreclosures or via quit claim deeds.

The Assessor's three comparable sales were all located on creeks and were located within the same district. The adjusted values of the sales ranged from \$7,420 to \$8,725. The subject property fell within this range at \$7,525. The original valuation for the subject property for 2018 was \$15,055. However, during the protest period the Assessor reduced the valuation of the subject property to \$7,525, a 50% reduction as the property was deemed a recreational lot.

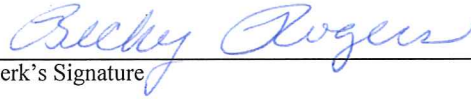
The Board found no clear, cogent or convincing evidence to overrule the Assessor's valuation.

Therefore, the Board sets the valuation of the subject property at \$7,525 for assessment year 2018.

Dated this 19th day of February, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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John Byerly
PO Box 133
Belfair, Wa 98528

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: John Byerly
Parcel Number(s): 12331-23-90010
Assessment Year: 2018 Petition Number: 15.2019

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>50,905</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>14,365</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>65,270</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>50,905</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>14,365</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>65,270</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, John Byerly, was present. IdaMae Jensen, Assessor's Representative, was also present.

The Appellant submitted three comparable sales one of which proved to be a dated sale and two others were not sales. Additional evidence provided by the Appellant concerned WAC 458-14-046 (6A) concerning the presumption of correctness. The Appellant questioned the Assessor's methodology and procedures as they related to valuing the subject property.

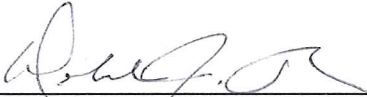
The Board could not consider this issue as evidence (clear, cogent or convincing evidence) in order to overrule the Assessor's valuation.

The Assessor presented four comparable sales with a range of \$70,625 to \$94,795. The subject property, at \$65,270 fell below this range.

The Board determined the testimony of the Appellant did not provide clear, cogent and convincing evidence to overrule the Assessor's valuation.

Therefore, the Board sustains the January 1, 2018 Assessor's valuation of \$67,270 for the subject property.

Dated this 19th day of February, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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John Byerly
PO Box 133
Belfair, Wa 98528

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: John Byerly
Parcel Number(s): 12331-23-90012
Assessment Year: 2018 Petition Number: 16.2019

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>36,210</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>31,745</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>67,955</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>36,210</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>31,745</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>67,955</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, John Byerly, was present. IdaMae Jensen, Assessor's Representative, was also present.

The Appellant submitted two comparable sales one of which proved to be a dated sale and the other was a non-sale. Additional evidence provided by the Appellant concerned WAC 458-14-046 (6A) concerning the presumption of correctness. The Appellant questioned the Assessor's methodology and procedures as they related to valuing the subject property.

The Board could not consider this issue as evidence (clear, cogent or convincing evidence) in order to overrule the Assessor's valuation.

The Assessor presented four comparable sales and by extrapolating the land value from the total value arrived at a valuation of \$67,955 for the subject property.

The Board determined the testimony of the Appellant did not provide clear, cogent and convincing evidence to overrule the Assessor's valuation.

Therefore, the Board sustains the January 1, 2018 Assessor's valuation of \$67,955 for the subject property

Dated this 19th day of February, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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John Byerly
PO Box 133
Belfair, Wa 98528

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: John Byerly
Parcel Number(s): 12331-23-90120
Assessment Year: 2018 Petition Number: 17.2019

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>61,595</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>8,415</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>\$70,010</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>61,595</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>8,415</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>70,010</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, John Byerly, was present. IdaMae Jensen, Assessor's Representative, was also present.

The Appellant submitted three comparable sales one of which proved to be a dated sale and two others were not sales. Additional evidence provided by the Appellant concerned WAC 458-14-046 (6A) concerning the presumption of correctness. The Appellant questioned the Assessor's methodology and procedures as they related to valuing the subject property.

The Board could not consider this issue as evidence (clear, cogent or convincing evidence) in order to overrule the Assessor's valuation.

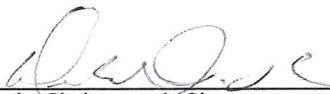
The Appellant testified that this land was not level and submitted a geotech report to support the topography of the subject property. The Appellant testified that this property has a full view and it was buildable.

The Assessor presented four comparable sales with a range of \$68,795 to \$108,685. The subject property at \$70,010 fell within this range.

The Board determined the testimony of the Appellant did not provide clear, cogent and convincing evidence to overrule the Assessor's valuation.

Therefore, the Board sustains the January 1, 2018 Assessor's valuation of \$70,010 for the subject property.

Dated this 19th day of February, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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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: John Byerly
Parcel Number(s): 12331-23-90121
Assessment Year: 2018 Petition Number: 18.2019

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>64,480</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>254,320</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>318,800</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>64,480</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>254,320</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>318,800</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).

Present at the hearing on February 19, 2019: John Byerly, Appellant and IdaMae Jensen, Assessor's Representative.

The Appellant submitted three comparable sales one of which proved to be a dated sale and two others were not sales. Additional testimony supported by photographs noted the surrounding deteriorating neighborhood conditions. Additional evidence provided by the Appellant concerned WAC 458-14-046 (6A) concerning the presumption of correctness. The Appellant questioned the Assessor's methodology and procedures as they related to valuing the subject property.

The Board could not consider this issue as evidence (clear, cogent or convincing evidence) in order to overrule the Assessor's valuation.

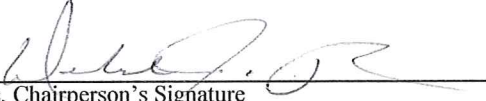
The Assessor presented five comparable sales with a range of \$308,001 to \$377,017. The subject property at \$318,800 fell within this range.

The Assessor also testified that the deteriorating condition of the surrounding property did not impact the value of the subject property as a recent sale in the neighborhood exceeded the property's appraised value.

The Board determined the testimony of the Appellant did not provide clear, cogent and convincing evidence to overrule the Assessor's valuation.

Therefore, the Board sustains the January 1, 2018 Assessor's valuation of \$318,800 for the subject property.

Dated this 19th day of February, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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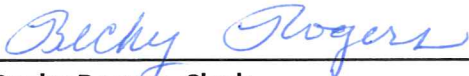
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Shelton, WA 98584
Email: PMcLean@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: John Byerly
Parcel Number(s): 12331-23-90131
Assessment Year: 2018 Petition Number: 19.2019

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>53,280</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>87,005</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>140,285</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>53,280</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>87,005</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>140,285</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).

John Byerly, Appellant, and IdaMae Jensen, Assessor's Representative, were present at the February 19, 2019 hearing.

The Appellant submitted three comparable sales one of which proved to be a dated sale and two others were not sales. Additional evidence provided by the Appellant concerned WAC 458-14-046 (6A) concerning the presumption of correctness. The Appellant questioned the Assessor's methodology and procedures as they related to valuing the subject property.

The Board could not consider this issue as evidence (clear, cogent or convincing evidence) in order to overrule the Assessor's valuation.

The Assessor presented five comparable sales with a range of \$167,510 to \$227,335. The subject property at \$140,285 fell below the indicated value range.

The Board determined the testimony of the Appellant did not provide clear, cogent and convincing evidence to overrule the Assessor's valuation.

Therefore, the Board sustains the January 1, 2018 Assessor's valuation of \$140,285 for the subject property.

Dated this 19th day of February, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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