

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:

Christopher & Susan Freese Baker
870 SE Kamilche Point Rd
Shelton, Wa 98584
Email: susan.freese@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: Christopher & Susan Freese Baker
 Parcel Number(s): 31917-75-90013
 Assessment Year: 2018 Petition Number: 24.2019

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>138,310</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>262,445</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>400,755</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>138,310</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>262,445</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>400,755</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, Christopher & Susan Freese Baker, were not present or represented at the hearing on February 26, 2019. IdaMae Jensen, Assessor's Representative, was present.

The Appellant submitted a significant amount of documentation to support their estimate of value of \$66,441 for the land and \$218,000 for the improvements for a total of \$284,441. Their petition included a fee appraisal estimating the value of the property at \$430,917. Only a portion of the appraisal was submitted for consideration. In addition, the Appellant indicated they purchased the property on 6/18/2018 for \$413,000. The home had been remodeled prior to the purchase.

A replacement value was submitted estimating the value of replacement at \$290,000 for the improvements.

The Appellant submitted four comparable sales and only one sale (comparable sale #4) was considered an arm's length agreement.

The Assessor provided five comparable sales, three of which were considered by the Board with adjusted values ranging from \$405,789 to \$471,715. The subject property's value fell below this range at \$400,755.

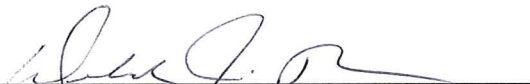
The Assessor's valuation of \$400,755 fell below both the sales price and the fee appraisal.

The Assessor noted that the property was physically revalued in 2018.

The Board found no clear, cogent or convincing evidence that the Assessor was in error in valuing the subject property at \$400,755.

Therefore, the Board sustains the value of the property at \$138,310 for the land and \$262,445 for the improvements for a total of \$400,755 for the subject parcel.

Dated this 26th 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.

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Distribution: • Assessor • Petitioner • BOE File

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:

Thomas & Georgia Prieskorn
3081 E Brockdale Rd.
Shelton, Wa 98584
Email: Georgia.Prieskorn@yahoo.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: Thomas & Georgia Prieskorn
 Parcel Number(s): 32131-44-90020
 Assessment Year: 2018 Petition Number: 29.2019

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>46,160</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>425,855</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>472,015</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>46,160</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>425,855</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>472,015</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).

Those present at the hearing on February 26, 2019 at 11 a.m.: Georgia Prieskorn, Appellant; IdaMae Jensen and Tom Gibbons, Assessor's Representatives.

The Appellant testified that the value of the property should be decreased because of the close proximity of four mobile homes in the neighborhood. The Appellant provided no documentation to support this request for a lesser value.

The Assessor's Office testified that there was no evidence that having manufactured homes nearby results in a lesser assessed value.

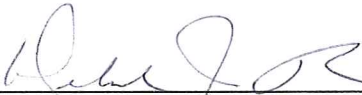
The Assessor provided five comparable sales with an indicated value range of \$457,040 to \$523,246. The assessed value of the subject property at \$472,015 fell within this range.

The Assessor testified that after a 2018 re-inspection of the home, the quality of the home was changed from fair/average to average/good condition.

The Appellant provided no clear, cogent or convincing evidence that the assessed value was in error.

Therefore, the Board set the 2018 assessed value at \$46,160 for land and \$425,855 for the improvements for a total of \$472,015.

Dated this 26th day of February, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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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:

William & Elaine LeBlanc
1000 SE Crescent Dr.
Shelton, Wa 98584
Email: we.leblanc@comcast.net:

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: William & Elaine LeBlanc
 Parcel Number(s): 31904-52-00028
 Assessment Year: 2018 Petition Number: 31.2019

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>88,220</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>181,675</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>269,895</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>88,220</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>181,675</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>269,895</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 26, 2019: William LeBlanc, Owner; and IdaMae Jensen, Assessor's Representative.

The Appellant testified that his manufactured home was in good condition and located on Fawn Lake with 20 front feet of waterfront. The property was located next to a community park, which was maintained by the homeowners association. The Appellant noted the community park also included boat storage, which he believed impacted the value of his property.

The Assessor noted the property was physically inspected in 2018. In addition, the Assessor testified that the sale of manufactured homes had increased significantly in value in recent years, as shown by market evidence. The Assessor noted that this manufactured home was built in 1990 and was very well maintained.

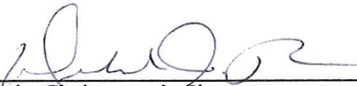
The Assessor also testified that an economic adjustment of 10.15% was included in the valuation for 2017-2018.

The Assessor provided five comparable sales with comparable sale #1 and #2 being closely matched with the subject in terms of gross and net differences. These two comparable sales ranged in value from \$248,360 to \$307,235 and the subject property's assessed value fell within this range at \$269,895.

The Board did not find that the Appellant provided clear, cogent or convincing evidence that the Assessor's value was in error.

Therefore, the Board sets the land value at \$88,220 and the improvement value at \$181,675 for a total of \$269,895 for the subject the property.

Dated this 26th day of February, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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