

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:

Taylor & Amy Zech
PO Box 2622
Belfair, Wa 98528
Email: tzech25@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: Taylor & Amy Zech
Parcel Number(s): 32335-31-90041
Assessment Year: 2018 Petition Number: 32.2019

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>76,070</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>547,240</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>623,310</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>76,070</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>537,240</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>613,310</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, Taylor and Amy Zech, were present at the hearing on February 28, 2019. Tom Gibbons, Assessor's Representative, was also present at the hearing.

The six comparable sales provided by the Appellant were not considered due to the higher than typical gross and net adjustments across the board: comparable sales one and three being waterfront, and sale five being a short sale.

The Assessor determined that the quality of the home should be graded as good; however, the Appellants testified that the quality of the interior did not include custom cabinets, wood floors or granite countertops. The Board accepted the Appellant's description of the interior as average as opposed to good.

The Assessor provided four comparable sales with an indicated value range of \$593,035 to \$609,905. The gross adjustments ranged from 47% to 15% with net adjustments being 1% to 27%. All comparable sales fell within an acceptable range to support the Assessor's valuation.

However, the Board having accepted the quality rating as average as opposed to good reduced the improvement value to \$537,240. With the land valued at \$76,070 the Board sets the total value at \$613,310 for the subject property.

Dated this 28th 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.

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