CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 15, 2019, I personally forwarded, <u>by United States mail</u>, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Paul Deschamps PO Box 482 Allyn, Wa 98524 Email: n/a

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:	Paul Deschamp	OS				
Parcel Number(s):	12107-42-90	113				
Assessment Year:	2018		Petition Number: 41.2019	9		
Having considered the evidence presented by the parties in this appeal, the Board hereby: Sustains overrules the determination of the assessor.						
Assessor's True an	d Fair Value		BOE True and Fair Val	lue D	<u>etermination</u>	
Assessor's True an	nd Fair Value \$	43,210	BOE True and Fair Val	lue D \$	etermination 43,210	
	\$	43,210 124,445		\$ _ \$ _		
Land	\$			\$ _ \$ _ \$ _	43,210	
∠ Land∠ Improvement	\$s \$s		✓ Land✓ Improvements	\$ _ \$ _ \$ _ \$ _	43,210	

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, Paul Deschamps, was not present at the hearing on March 5. The Assessor was represented by IdaMae Jensen.

The Appellant submitted three comparable sales dating from 2013 to 2015. The Appellant also submitted two comparable sales from the RedFin website ranging in value from \$175,000 to \$180,000. Both sales took place in 2017. The Appellant also provided information concerning the noise factor on Grapeview Loop Road due to the large number of truck and motorcycle traffic.

He also noted that there was a hot rod car nuisance in the neighborhood at night. The Assessor indicated that the Sheriff had been notified. However, the Appellant noted the nuisance noise was still prevalent.

The Appellant presented five photographs of neighboring properties containing derelict cars and trucks. However, the Board understood that these properties are in the process of being cleared.

The Assessor noted that all properties located on Grapeview Loop Road experience road noise and the subject value is significantly lower than those sales which are also shown on the Assessor's comparable sales grid.

The Assessor also provided photographs showing that the nuisance vehicles on the adjacent property were not visible from the subject parcel.

The Assessor provided five comparable sales with an indicated value range of \$213,530 to \$193,864. The value of the subject property fell below this range.

The Board found no clear, cogent or convincing evidence that the Assessor's value was in error. Therefore, the Board sets the subject's value at \$43,210 for the land and \$124,445 for the improvements for a total of \$167,655.

Dated this _	5 th	_ day of _	March	, 2019	
Deborah Reis, Ch	airperson's	Signature	<u> </u>	Becky Rogers 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

REV 64 0058 (2/16/12)

CERTIFICATE OF MAILING

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

Charles & Ulrike Harper 4331 NE 58Th St Seattle, Wa 98105 Email: crharper@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: _	Charles & Ulril	ke Harper				
Parcel Number(s):	32427-14-019	018				
Assessment Year:	2018		Petition Number: 22.2	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 BOE True and Fair Value Determination						
Land	\$		Land	\$	-	
Improvement	s \$	108,290		\$ _	108,290	
☐ Minerals	\$		☐ Minerals	\$_		
Personal Prop	erty \$		Personal Prope	rty \$_		
TOTAL	\$	108,290	TOTAL	\$_	108,290	

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, Charles & Ulrike Harper, were not present at the hearing on March 5. IdaMae Jensen, Assessor's Representative attended the hearing.

The Appellant noted that the subject property is a leasehold through Hama Hama, LLC and can only be sold to a direct descendant of the family. In which case, the family is required to buy the improvements at a fair market value or to the Hama Hama, LLC which will purchase the property at a fair market value.

The Appellant provided no sales or additional evidence to support their estimate of value at \$65,000 for the subject property.

The Assessor provided a Marshall and Swift replacement chart with a value of \$84,855 for the subject parcel. Additionally a 16% appreciation value of \$13,577, as well as a septic system value of \$8,500, and an appreciation of 16% or \$1,360 for the septic system was included in the total value of \$108,290.

The Assessor also provided four comparable sales with an indicated value ranging from \$96,607 to \$127,723. The indicated value of the subject property of \$108,290 fell within this range.

Therefore, the Board determined the Appellant provided no clear, cogent or convincing evidence to overrule the Assessor's valuation and sets the value at \$108,290 for assessment year 2018.

Dated this _	5 th	day of	March	, 2019	
Deborah Reis, Ch	airperson's S	Signature		Bleky Clerk's Signature	Rogen

NOTICE

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