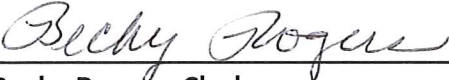


CERTIFICATE OF MAILING

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

Sandra Funk
9011 12 PL. SE
Lake Stevens, Wa 98258
Email: SLF1962@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: Sandra Funk
Parcel Number(s): 51917-52-00087
Assessment Year: 2018 Petition Number: 49.2019

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>3,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>5,900</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>3,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>5,900</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, Sandra Funk, nor the Assessor were present at the hearing on March 14, 2019.

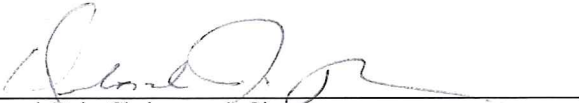
The Board reviewed the petition provided by the Appellant. The Appellant provided no documentation in support of their estimate of \$2,500 for the subject parcel.

The Board reviewed the response from the Assessor dated February 27, 2019 prepared by Tom Gibbons.

While the Appellant comments on the community water having always been in the street, the Assessor's Office had previously valued water access as part of the land value. Recently, the Assessor's Office has shifted that value from land to improvement value.

Therefore, the Board sustains the land value at \$3,400 and the improvement value at \$2,500 for a total of \$5,900 for the subject parcel.

Dated this 14th day of March, 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 March 15, 2019, I personally emailed a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Winger Living Trust
c/o Michael & Wendy Winger
2507 41st Street SE
Puyallup, Wa 98374
Email: mgwwgw@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: Winger Living Trust
Parcel Number(s): 22104-51-00012
Assessment Year: 2018 Petition Number: 52.2019

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>216,645</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>489,930</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>706,575</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>216,645</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>489,930</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>706,575</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 March 14, 2019 hearing included: Winger Living Trust represented by Michael & Wendy Winger and IdaMae Jensen, Assessor's Representative.

The Appellants submitted many comparable sales to support their estimate of value. These comparable sales included a few actual sales, a few real estate listings, and some Zillow estimates.

The Board questioned the Appellant's comparables as to whether or not the comparables represented true market value of the properties.

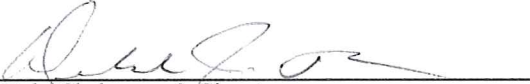
The Assessor submitted five comparable sales which ranged in value from \$621,000 to \$764,000. The subject property value fell within this range at \$706,575.

The Appellant agreed with the Assessor's determination that the property was in average condition and was a good quality home. The Assessor noted that the property was well maintained.

The Board found that the Appellant did not provide clear, cogent or convincing evidence that the Assessor's valuation was in error.

Therefore, the Board sustained the Assessor's valuation at \$216,645 for the land and \$489,930 for the improvements for a total of \$706,545 for the subject property.

Dated this 14th day of March, 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