

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 22, 2019, I personally emailed a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Betty Fulwiler  
PO Box 233  
Grapeview, Wa 98546  
Email: gary\_wharting@yahoo.com

Patti McLean  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: PMcLean@co.mason.wa.us



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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County Board of Equalization

Property Owner: Betty Fulwiler  
 Parcel Number(s): 12108-12-00070  
 Assessment Year: 2018 Petition Number: 55.2019

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**

<input checked="" type="checkbox"/> Land	\$	<u>230,875</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>281,905</u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>512,780</u></b>

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<input type="checkbox"/> Personal Property	\$	<u>                  </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>512,780</u></b>

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, Betty Fulwiler, did not attend the hearing. IdaMae Jensen, Assessor's Representative was present at the hearing on March 19, 2019.

The Board reviewed the Appellant's petition and noted that the Appellant requested the assessed value be set at \$230,000 for the land and \$250,000 for the improvements for a total of \$480,000. However, the Appellant provided no evidence to support their estimate of value or that the Assessor's valuation was in error.

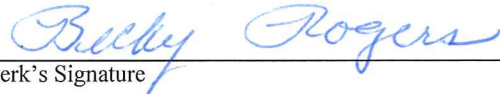
The Assessor provided five comparable sales supporting the assessed value with the range of \$533,421 to \$660,628. The subject parcel's assessed value of \$512,780 falls below this range.

Therefore, the Board supports the Assessor's valuation of \$512,780: \$230,875 for the land and \$281,905 for the improvements for the subject property.

Dated this 19<sup>th</sup> 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.

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