


CERTIFICATE OF MAILING

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

Micheal Gates
2210 E Mason Lake Dr W
Grapeview, Wa 98546
Email: buyitfrommikegates@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: Micheal Gates

Parcel Number(s): 22108-56-00030

Assessment Year: 2018

Petition Number: 59.2019

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>228,665</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>507,730</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>736,395</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>228,665</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>384,135</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>612,800</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).

Attendance at the hearing on March 21, 2019 representing the Appellant - Michael Gates and Lori French, representing the Assessor – IdaMae Jensen.

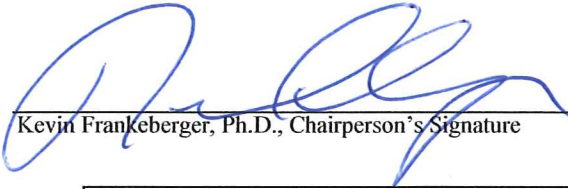
The Appellant provided many comparable sales, some dated after the assessment date of January 1, 2018. He also testified that he had spoken with a realtor who indicated that a reduction in value was warranted for Mason Lake in 2018. However, the Board disregarded this because the sales were beyond the date of January 1, 2018.

Mr. Gates further stated that the house was in need of major repair and had an abundance of stairs (101) and landings (19).

The Assessor provided five comparable sales all on Mason Lake. As adjusted, these sales ranged in value from \$600,858 - \$696,433. The assessment of the subject property fell at the low end of this value range.

The Assessor agreed that the condition of the home should be changed from good to average and noted other deficiencies resulting in a \$123,595 reduction in value that brought the value of the improvements to \$384,135 and the land appraised at \$228,665 for a total reduced assessment of \$612,800, which the Board agrees.

Dated this 21st day of March, 2019



Kevin Frankeberger, Ph.D., 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 22, 2019, I personally emailed OR forwarded, by United States mail, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Marjorie Denny
61 E No. Haven Ct.
Shelton, Wa 98584
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: Marjorie Denny

Parcel Number(s): 22223-51-02001

Assessment Year: 2018

Petition Number: 60.2019

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>33,260</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>3,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>36,260</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>18,990</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>3,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>21,990</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).

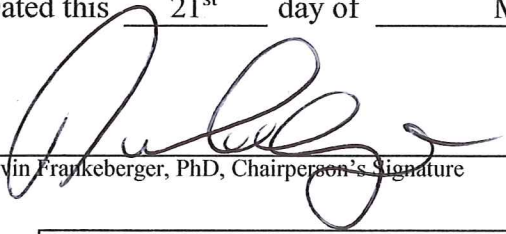
The Appellant Marjorie Denny was not present at the hearing on March 21, 2019. The Assessor was represented by IdaMae Jensen.

The Appellant provided no evidence for the Board to conclude that the Assessor's valuation was in error. The Assessor testified that she had spoken with the Appellant and she agreed to the new revised value of \$18,990 and \$3,000 for a total of \$21,990.

The Assessor's Representative agreed that there was a possibility that this parcel must be combined with the neighboring parcel to create a buildable site.

The Board accepts the recommended reduced value of \$18,990 for the land and \$3,000 for the improvements for a total of \$21,990 for the subject parcel.

Dated this 21st day of March, 2019


Kevin Frankeberger, PhD, Chairperson's Signature


Clerk's Signature

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61 E No. Haven Ct.
Shelton, Wa 98584
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: Marjorie Denny
Parcel Number(s): 22223-51-02002
Assessment Year: 2018 Petition Number: 61.2019

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>26,570</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>3,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>29,570</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>22,585</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>3,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>25,585</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 Marjorie Denny was not present at the hearing on March 21, 2019. The Assessor was represented by IdaMae Jensen.

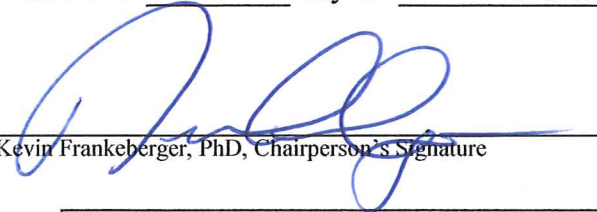
The Appellant provided no evidence for the Board to conclude that the Assessor's valuation was in error.


The Assessor testified that she had spoken with the Appellant and she agreed to the new revised value of \$22,585 and \$3,000 for a total of \$25,585.

The Assessor's Representative agreed that there was a possibility that this parcel must be combined with the neighboring parcel to create a buildable site.

The Board accepts the recommended reduced value of \$22,585 for the land and \$3,000 for the improvements for a total of \$25,585 for the subject parcel.

Dated this 21st day of March, 2019


Kevin Frankeberger, PhD, Chairperson's Signature


Clerk's Signature

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