

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on March 29, 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:

Martin & Sharon Murphy
11708 Interlaaken Dr SW
Lakewood, Wa 98498-5528
Email: murtmurphy@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: Martin & Sharon Murphy

Parcel Number(s): 51917-55-00047

Assessment Year: 2018

Petition Number: 62.2019

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>85,520</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>35,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>121,420</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>50,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>35,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>85,900</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 Property Owners, Martin & Sharon Murphy were not present at the hearing on March 26, 2019. IdaMae Jensen, Assessor's Representative was present.

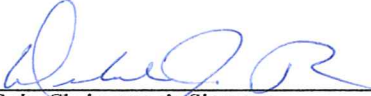
The taxpayer's petition was timely submitted and received on September 18, 2018.

The Assessor submitted supporting documentation dated March 25, 2019, one day prior to the hearing. The Board did not consider this documentation which was not submitted in a timely manner, at least twenty-one business days prior to the hearing. In this respect, the Board considered that the Appellant/Taxpayer having not received the Assessor's Response in a timely manner, put the Taxpayer at a distinct disadvantage.

However, the Board heard oral testimony by the Assessor's Representative, which included one comparable sale on Star Lake which was also waterfront property similar to the subject parcel. The Assessor valued the Star Lake land at \$50,000. The Board took this information into consideration and set the land value for the subject property at \$50,000. The improvement value of \$35,900 was not contested. The Board then set the total value for the subject parcel at \$85,900.

The Board overruled the original assessed value and set the land value at \$50,000 and sustained the improvement value at \$35,900 for a total value of \$85,900 for the subject parcel.

Dated this 26th 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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