

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 5, 2019, I personally emailed a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Kevin Hawkins
140 E Spencer Ridge Place
Shelton, Wa 98584
Email: busyhawk@hotmail.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: Kevin Hawkins
Parcel Number(s): 42113-13-90031
Assessment Year: 2018 Petition Number: 82.2019

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>43,480</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>43,480</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>33,825</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>33,825</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 Owner, Kevin Hawkins, was not present at the hearing on March 28, 2019. IdaMae Jensen, Assessor's Representative, was present.

The taxpayer's petition was timely submitted and received on September 19, 2018.

The Board reviewed the information that the Appellant submitted on the petition. The Appellant provided no other evidence to support their estimate of value.

It should be noted that the Assessor's response was not received by either the Appellant or the Board during the 21 business days prior to the hearing, as required under the Washington State regulations.

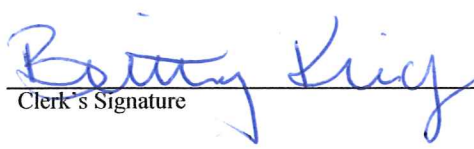
The Assessor's Representative orally testified that the initial valuation for the land was \$43,480. During the Assessor's protest period the valuation for the land was reduced to \$36,960. At today's hearing the Assessor's Representative testified it should be further reduced to \$33,825 based upon a review of other comparable properties.

The Board accepted the Assessor's valuation of \$33,825 for the land.

Therefore, the Board overrules the original values of \$43,480 and \$36,960 and sets the value of the subject property value at \$33,825.

Dated this 28th 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

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Becky Rogers, Clerk
Mason County Board of Equalization

**Order of the Mason County
Board of Equalization**

Property Owner: Kevin Hawkins
Parcel Number(s): 32019-51-17900
Assessment Year: 2018 Petition Number: 83.2019

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>37,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>23,230</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>60,730</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>37,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>23,230</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>60,730</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 Owner, Kevin Hawkins, was not present at the hearing on March 28, 2019. IdaMae Jensen, Assessor's Representative, was present.

The taxpayer's petition was timely submitted and received on September 19, 2018.

The Board reviewed the information that the Appellant submitted on the petition. The Appellant estimated the true and fair market value for the property was \$37,500 for the land and \$16,000 for the improvements, for a total of \$53,500 for the property. However, no clear, cogent or convincing evidence was provided to support the Appellant's evaluation.

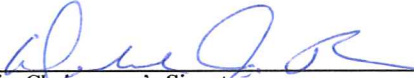
It should be noted that the Assessor's response was not received by either the Appellant or the Board during the 21 business days prior to the hearing, as required under the Washington State regulations.

The Assessor's Representative orally testified that the improvement value for the subject property includes a 1920 Fair Quality, 834sq foot home in fair condition for its age. The exterior of the home appeared to warrant some repairs. Based on the Marshal & Swift Cost Manual, the home was depreciated by 78%. There is also a 600sf detached garage. Combined, the buildings are valued at \$23,230 for the 2019 tax year. The home is currently occupied and no livability issues were evident at the time of inspection.

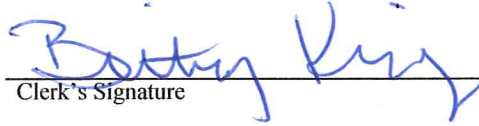
The Board noted that the Appellant purchased the property in December 2015 for \$85,000.

The Board therefore sets the 2018 assessed value of the subject property at \$37,500 for the land and \$23,230 for the improvements, for a total assessed value of \$60,730 for the subject property.

Dated this 28th day of March, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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