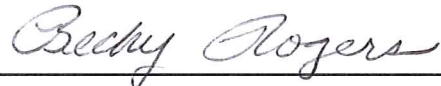


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 5, 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:

Michael Prather
121 E Shannon Pl.
Shelton, Wa 98584
Email: prathhome@aol.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: Michael Prather
Parcel Number(s): 32122-50-00016
Assessment Year: 2018 Petition Number: 84.2019

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>222,010</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>368,710</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>590,720</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>222,010</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>368,710</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>590,720</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, Michael Prather, was not present at the hearing on April 4, 2019. IdaMae Jensen, Assessor's Representative, was in attendance.

Because the Assessor's Response was not distributed within the twenty-one-days as required by state law, the Board determined they would accept the Assessor's Response only as oral testimony.

The Appellant estimated the land value of the subject parcel at \$200,000 and \$295,000 for the improvements for a total of \$495,000. However, the Appellant did not provide any clear, cogent or convincing evidence to support this estimate of value.

The Assessor provided four comparable sales, two of which were similar to the subject property and located at Lake Limerick. The indicated value for these two properties ranged from \$622,240 to \$780,288. The value of the subject property fell below this range at \$590,720.

The Assessor noted that the current value was based upon the remodel construction, which was now complete and therefore affected the 2018 assessed value.

The Board upholds the assessed value at \$222,010 for the land and \$368,710 for the improvements for a total of \$590,720.

Dated this 4th day of April, 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.

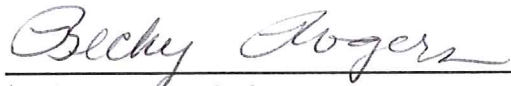
Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 5, 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:

Joanne Gripp
233 160th Trail SE
Tenino, Wa 98589
Email: gripp@scattercreek.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: Joanne Gripp
Parcel Number(s): 51908-50-00144
Assessment Year: 2018 Petition Number: 85.2019

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>47,535</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>50,035</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>47,535</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>50,035</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).

Joanne Gripp, Appellant, did not attend the hearing on April 4, 2019. IdaMae Jensen represented the Assessor at the hearing. Vicki King, Chief Deputy Assessor, also attended the hearing.

Because the Assessor's Response was not distributed within the twenty-one-days as required by state law, the Board determined they would accept the Assessor's Response only as oral testimony.

The information provided by the Appellant indicated there was no access to the property. The Assessor noted that the property could be accessed off the easement road.

Due to the ravines on the property, the Appellant indicated there was no parking available for Lot 144.

The Appellant also provided photographs to support there was no view. The Assessor testified that if the vegetation were to be removed there would be a view as well as access to the water.

The Appellant questioned the \$2,500 improvement value. The Assessor noted that community water was available and therefore warranted the \$2,500 assessment.

The Assessor also testified that the purchase price of the property of \$10,000 for Lot 144 and the adjacent Lot 145 in 2017 was a private transaction and was not recognized as an arm's length agreement.

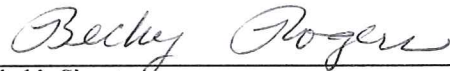
The Assessor testified although the property had a #2 slope the property was buildable. The Assessor also testified the assessed value of the subject parcel was equalized within the neighborhood.

The Board sustains the value of the subject parcel at \$2,500 for the improvements and \$47,535 for the land for a total value of \$50,035.

Dated this 4th day of April, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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