


## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 12, 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:

Vicki Betsinger  
PO Box 314  
Allyn, Wa 98524  
Email: vickisponderosa@outlook.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: Vicki Betsinger  
 Parcel Number(s): 12220-50-07008  
 Assessment Year: 2018 Petition Number: 90.2019

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>154,545</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	\$	<u>154,545</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>126,012</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	\$	<u>126,012</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 a preponderance of the 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).

Present at the appeal hearing on April 9, 2019 were Vicki Betsinger, Appellant, and Barry Betsinger and IdaMae Jensen, Assessor's Representative.

The Appellant testified that the parcel is zoned commercial and is being taxed as a commercial piece of property. The Allyn UGA clearly states that for a property to be considered commercial property, it must be 9,600 square feet at a minimum. The subject parcel is 8,800 square feet. Thus the parcel does not meet the minimum square footage requirements to be considered as a commercial property and is questionable as to whether or not it can be developed.


The Assessor submitted a series of communication with the Mason County Planning Division. This correspondence was dated from 2/27/2018 to 4/8/2019, notwithstanding the 21-day requirement under Washington state law which states said information must be submitted to the Board and to the Appellant. Because this information was not timely submitted (It was presented during the course of the hearing on 4/9/2019.), neither the Board nor the Appellant had the opportunity to review this information and respond appropriately. Nevertheless, the Board agreed to hear this information orally.

The Board chose not to consider this untimely submittal in establishing the value of the subject property.

Therefore, the Board determined that the 2017 assessed value of the subject property at \$114,400, plus an annual appreciation value of 10.15% for a total value of \$126,012, provided a fair market value for this legal nonconforming parcel in a village commercial zone.

The Board overrules the Assessor's reduced recommended value of \$136,720 and sets the value of the subject parcel at \$126,012.

Dated this 9<sup>th</sup> day of April, 2019



Deborah Reiss, 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 12, 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:

Peggy Youngberg  
621 E Leeds Dr.  
Shelton, Wa 98584  
Email: leedspeg@hotmail.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: Peggy Youngberg

Parcel Number(s): 32022-14-90030

Assessment Year: 2018

Petition Number: 92.2019

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>151,385</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>407,515</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>558,900</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>151,385</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>407,515</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
TOTAL	\$	<u>558,900</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 Appellant, Peggy Youngberg, was not present at the hearing on April 9, 2019. The Assessor was represented by IdaMae Jensen.

The Board reviewed the petition submitted by the Appellant. The Appellant did not challenge the value of the land at \$151,385. The Appellant's estimate for the improvements was \$320,000 for a total of \$471,385. The Appellant maintained that there was marked depreciation in respect to the home with multiple cracks on the garage floor and concrete patio. The home also was in need of painting.

The Assessor provided five comparable sales with an indicated value range of \$491,990 to \$606,291. The subject parcel's 2018 assessed value of \$558,900 falls between the high and low end of this value range.

The Appellant provided no clear, cogent or convincing evidence to support their reduced estimate of value that would indicate the Assessor's value was in error.

Therefore, the Board sustains the 2018 assessed value of \$151,385 for land and \$407,515 for improvements for a total of \$558,900 for the subject parcel.

Dated this 9<sup>th</sup> day of April, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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