


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:

Guy Wettergreen
73 W Grouse Rd.
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

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*emailed
4/17/2019
B.R.*

Becky Rogers
Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County Board of Equalization

Property Owner: Guy Wettergreen
 Parcel Number(s): 41096-21-00010
 Assessment Year: 2018 Petition Number: 94.2019

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>39,105</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>39,105</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>24,420</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>24,420</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).

Neither the Appellant, Guy Wettergreen, nor the Assessor was represented at the hearing on April 11, 2019.

In the absence of a signed Assessment Roll Correction (ARC) the hearing was held as scheduled.

The Board reviewed the documentation submitted by the Appellant which included four comparable sales and a notation that the property was low and wet with ravines.

The comparable sales dates submitted by the Appellant ranged from 10/24/2016 to 10/17/2017. The land size of these comparable sales ranged from .56 acres to 6.46 acres. The sales prices ranged from \$233,500 to \$275,000. The Appellant's estimate of the value of the subject property at \$24,420 fell far below the sales price of the comparable sales. The Appellant provided no additional information on these properties.

The only information provided by the Assessor was an ARC unsigned by the Appellant. However, it was signed by the Assessor on April 3, 2019. This documentation, unsigned by the Appellant, was not tendered within the 21 days prior to the hearing, as per Washington State law, and therefore was not accepted as evidence by the Board.

Therefore, the Board overrules the original assessed value of \$39,105 and sets the value of the land as estimated by the Appellant at \$24,420 for the subject parcel.

Dated this 11th 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.

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