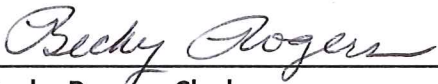


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 19, 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:

Jerry Bartak
901 E Leeds Dr.
Shelton, Wa 98584
Email: JNBSGLG@earthlink.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: Jerry Bartak
Parcel Number(s): 32022-13-00010
Assessment Year: 2018 Petition Number: 100.2019

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>232,795</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>31,740</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>264,535</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>232,795</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>31,740</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>264,535</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, Jerry Bartak, was absent from the hearing on April 16, 2019. The Assessor was represented by IdaMae Jensen at the hearing.

The Board reviewed the information submitted by the Appellant, including an estimate from The Roof Doctor, Inc. for a new roof. However, the Appellant provided no documentation to support their estimate of value of \$25,000 for the improvements. The value of the land was not contested.

The Assessor provided a narrative dated April 4, 2019 in which it was noted that the residence was constructed in 1904 with a depreciation value of 77%, based on its condition. While the Appellant agreed with the land value at \$232,795 the Appellant disagreed with the improvement value of \$31,740, due to the condition of the home. The Assessor testified that the value of the improvements included the water and septic system at \$14,175. The Assessor also noted that the home appears livable at the present time.

The Board determined that the Appellant provided no clear, cogent or convincing evidence to overrule the assessed value.

Therefore, the Board upholds the assessed value of \$232,795 for the land and \$31,740 for the improvements for a total of \$264,535 for the subject property.

Dated this 16th 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 19, 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:

Terry & Tracey Driver
581 SE Old Arcadia Rd.
Shelton, Wa 98584
Email: tdriver@cityofcentralia.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: Terry & Tracey Driver
 Parcel Number(s): 32022-46-00101
 Assessment Year: 2018 Petition Number: 99.2019

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>47,385</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>301,775</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>349,160</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>40,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>225,833</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>265,833</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).

The Appellants, Terry & Tracey Driver, were not present at the hearing. IdaMae Jensen, Assessor's Representative, was present at the hearing on April 16, 2019.

The Board reviewed the information submitted on the Appellant's petition which included four 2018 comparable sales. The Board then used a factor of the 10.15% based upon a 12-month depreciation, moving the four comparable sales back to the January 1, 2018 assessment date. The Board then used these four comparable sales to establish the mean value of \$265,833.


The Assessor provided oral testimony in regard to these four comparable sales submitted by the Appellant, as well as two additional comparable sales submitted by the Assessor. The Assessor also presented an Assessment Roll Correction (ARC) in the amount of \$334,575. This ARC was unsigned by the Appellant. However, the ARC was signed by the Assessor on April 2, 2019, less than 21 business days prior to the hearing, as required by Washington State law. The Board discounted the comparable sales grid, which included all comparable sales presented orally by the Assessor, due to the fact this documentation was not timely received, as per Washington State law.

The Board therefore overrules the Assessor's assessed value of \$349,160 and sets the value of the land at \$40,000 and the improvements at \$225,833 for a total of \$265,833 for the subject property.

Dated this 16th day of April, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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