


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:

Max and Laureen Forbis
202 W Shelton Valley 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

Order of the Mason County

Board of Equalization

Property Owner: Max and Laureen Forbis

Parcel Number(s): 42024-75-00020

Assessment Year: 2018

Petition Number: 112.2019

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>31,200</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>175,750</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>241,595</u> |

BOE True and Fair Value Determination

| | | |
|--|----|-------------------|
| <input checked="" type="checkbox"/> Land | \$ | <u>42,300</u> |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>199,295</u> |
| <input type="checkbox"/> Minerals | \$ | <u> </u> |
| <input type="checkbox"/> Personal Property | \$ | <u> </u> |
| TOTAL | \$ | <u>241,595</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).

Max Forbis, Appellant, was present at the hearing on April 18, 2019. IdaMae Jensen, Assessor's Representative and Patti McLean, Assessor, were also in attendance.

The Appellant testified that only one of five acres of the subject property was useable. The Appellant also testified he was unable to profit from the trees on the property due to state regulations. In response, the Assessor noted that said timber cannot be valued as part of the assessment.

The Appellant also testified the improvements consisted of his "spec" home and garage. He testified that he believed that "custom built" construction had more value than "spec" construction.

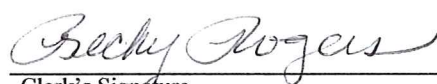
Although the Assessor's response was not received within 21 days prior to the hearing, the Appellant agreed to have the hearing held as scheduled. The Assessor then testified orally that all the documented comparable sales were also "spec" homes and located within a 4.8 mile radius of the subject property. The adjusted value of these four comparable sales ranged from \$242,343 to \$309,476.

The value of the subject property at \$241,595 fell below this range. The Assessor further testified that there was an annual economic adjustment within this neighborhood and said adjustments had been applied to the improvements on the subject property. The land value remained the same for the 2017 assessment year.

The Board found no clear, cogent and convincing evidence that the Assessor's valuation was in error. Therefore the Board sustains the value of the property at \$42,300 for the land and \$199,295 for the improvements for a total of \$241,595.

Dated this 18th day of April, 2019


Deborah Rejs, Chairperson's Signature


Becky Rogers
Clerk's Signature

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| 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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