

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 26, 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:

Brenden Kealy
PO Box 1477
Hoodsport, Wa 98548
Email: brenden1968@hotmail.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: Brenden Kealy

Parcel Number(s): 42211-50-00008

Assessment Year: 2018

Petition Number: 103.2019

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>26,130</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>194,190</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>220,320</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>26,130</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>194,190</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>220,320</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, Brenden Kealy, was not in attendance at the hearing on April 23, 2019. IdaMae Jensen represented the Assessor at the hearing.

The Board reviewed all the information submitted by the Appellant including 22 comparable sales with an average of \$131,070. However, no documentation accompanied these comparable sales indicating that they were or were not arm's length transactions and therefore the Board could not consider this information.

The Assessor testified that an inspection was made on the property in early 2018.

The Board found no clear, cogent or convincing evidence to overrule the Assessor's valuation.

The Board sustains the value of the land at \$26,130 and the improvement value at \$194,190 for a total of \$220,320.

Dated this 23rd 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 26, 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:

Brenden Kealy
PO Box 1477
Hoodsport, Wa 98548
Email: brenden1968@hotmail.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: Brenden Kealy
Parcel Number(s): 42108-34-00000
Assessment Year: 2018 Petition Number: 104.2019

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>16,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>15,390</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>31,390</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>16,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>15,390</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>31,390</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, Brenden Kealy, was not in attendance at the hearing on April 23, 2019. IdaMae Jensen represented the Assessor at the hearing.

The Board reviewed all the information submitted by the Appellant.

The Board noted that the property is 16 acres located on the flood plain. The improvements included a manufactured home and site utilities.

The Assessor testified that the property was inspected in early 2018 and further noted this was a recreational property and thus the valuation was decremented 50%.

There was no additional information provided by the Appellant.

Therefore the Board sustains the assessed valuation of \$16,000 for the land and \$15,390 for the improvements for a total of \$31,390.

Dated this 23rd 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 26, 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:

Brenden Kealy
Po Boc 1477
Hoodsport, Wa 98548
Email: brenden1968@hotmail.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: Brenden Kealy
 Parcel Number(s): 42211-44-00350
 Assessment Year: 2018 Petition Number: 105.2019

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>23,160</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>75,070</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>98,230</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>23,160</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>75,070</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>98,230</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, Brenden Kealy, was not in attendance at the hearing on April 23, 2019. IdaMae Jensen represented the Assessor at the hearing.

The Board reviewed all the information submitted by the Appellant including 17 comparable sales. However, no documentation accompanied these comparable sales indicating that they were or were not arm's length transactions and therefore the Board could not consider this information.

The Appellant provided an estimate of \$26,450 to repair the roof and foundation and an estimate of \$5,000 to repair the plumbing on the subject property.

The Assessor inspected the subject property in 2018 and spoke with the tenants. The problems noted by the Appellant were not seen at that time. However, after inspection by the Assessor a \$5,000 discount was applied to the value, due to the condition of the improvements.

The tenant shared with the Assessor that there were no deficiencies with the condition of the interior of the home.

Therefore the Board sustains the Assessor's valuation of \$23,160 for the land and \$75,070 for the improvements for a total of \$98,230 for the subject property.

Dated this 23rd 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 26, 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:

Brenden Kealy
PO Box 1477
Hoodsport, Wa 98548
Email: brenden1968@hotmail.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: Brenden Kealy
 Parcel Number(s): 42211-50-00002
 Assessment Year: 2018 Petition Number: 106.2019

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>25,905</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>31,110</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>57,015</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>22,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>11,345</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>33,345</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, Brenden Kealy, was not in attendance at the hearing on April 23, 2019. IdaMae Jensen represented the Assessor at the hearing.

The Appellant provided a copy of the 2017 Board Order. The Board feels comfortable with the reasoning for giving that valuation and therefore maintains the value of \$20,000 for the land and \$10,000 for the improvements. In addition, the Board added a 10.15% appreciation value to the 2017 Board Order: The land valued at \$22,000 and the improvements at \$11,345 for a total of \$33,345. The improvements also included a carport/garage and water.

As noted in the 2017 Board Order, the Appellant purchased the property in 2017 for \$30,000. In previous testimony it was noted this was an arm's length transaction.

Therefore the Board accepts its own ruling of \$30,000 for the subject property and adds a county-wide increase of 10.15% for the annual appreciation for a total of \$33,345.

Dated this 23rd 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 26, 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:

Brenden Kealy
PO Box 1477
Hoodsport, Wa 98548
Email: brenden1968@hotmail.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: Brenden Kealy
Parcel Number(s): 42211-50-00003
Assessment Year: 2018 Petition Number: 107.2019

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	22,980
<input checked="" type="checkbox"/> Improvements	_____
<input type="checkbox"/> Minerals	_____
<input type="checkbox"/> Personal	_____
TOTAL	\$ 22,980

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ 22,980
<input checked="" type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL	\$ 22,980

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, Brenden Kealy, was not in attendance at the hearing on April 23, 2019. IdaMae Jensen represented the Assessor at the hearing.

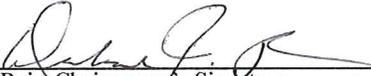
The Board reviewed all the information submitted by the Appellant including 12 comparable sales. However, no documentation accompanied these comparable sales indicating that they were or were not arm's length transactions and therefore the Board could not consider this information.

These twelve comparable sales values ranged from \$14,900 - \$22,000.

The Appellant provided no clear, cogent or convincing evidence to overrule the Assessor's valuation of \$22,980.

The Board sustains the assessed value of \$22,980 for the subject property.

Dated this 23rd 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 26, 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:

Brenden Kealy
PO Box 1477
Hoodsport, Wa 98548
Email: brenden1968@hotmail.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: Brenden Kealy
Parcel Number(s): 42211-50-00902
Assessment Year: 2018 Petition Number: 108.2019

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>4,655</u>
<input checked="" type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>4,655</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>4,655</u>
<input checked="" type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>4,655</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)].

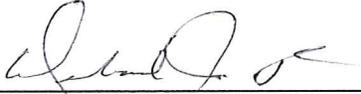
The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant states in his petition, "This is not a separate parcel. The Assessor's office has made an error. Mason County Title confirms this to include Melody Peterson who acknowledged this in email."

In the absence of documentation, the Board must sustain the 2018 assessed value.

Therefore, the Board sustains the value of \$4,655 for the subject property.

Dated this 23rd 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