

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:

Aziz and Seema Junejo
9675 48 SW
Seattle, WA 98136
Email: azizjunejo@yahoo.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: Aziz and Seema Junejo
 Parcel Number(s): 42333-51-01004
 Assessment Year: 2018 Petition Number: 116.2019

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>36,525</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>36,525</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>36,525</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>36,525</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).

Neither the Appellant nor the Assessor were present at the hearing on Thursday, April 25, 2019.

The Appellant submitted the following information on their petition. They estimated the true and fair value of the property at \$31,765. Noting this estimate was based upon the "neighbor's (Lot 5) property appearance and his action."

The Assessor submitted documentation on April 12, 2019, which was not within the 21-business day time frame as mandated by Washington State law. However, the Board did consider the information that was presented by the Assessor.

The Assessor noted that due to the lack of utilities there was a 25% reduction to the subject property.

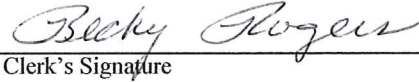
The Assessor submitted three comparable sales all located within the subject's immediate neighborhood. All comparable sales were reasonably similar in size, easement access and all lacked utilities. The indicated value range was \$33,390 to \$45,860. The subject property's value falls within this range.

The Board found no clear, cogent or convincing evidence that the Assessor's valuation was in error and sustains the value of the subject property at \$36,525.

Dated this 25th 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