

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 10, 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:

Walter Clayton
PO Box 710
Grapeview, WA 98546
Email: wgc98546@gmail.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: Walter Clayton
 Parcel Number(s): 12105-50-00002
 Assessment Year: 2018 Petition Number: 125.2019

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>29,015</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>29,015</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>29,015</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>29,015</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, Walter Clayton was present at the hearing on May 7, 2019. IdaMae Jensen was in attendance representing the Assessor.

The Appellant provided evidence concerning two contiguous parcels located across the street from the subject property. These parcels sold in 2017 for \$65,000 for 4.3 acres. The Board did not consider this property to be comparable due to the fact the subject parcel was not assessed as acreage.

The Appellant also submitted ten comparable parcels using only the assessed value, giving no evidence of the actual sale prices.

The Appellant also testified that the subject property contained wetlands and was not buildable, but provided no evidence to support this testimony.

The Board found no clear, cogent or convincing evidence to overrule the Assessor's valuation of \$29,015.

Therefore the Board sustains the assessed value of the subject property at \$29,015.

Dated this 7th day of May, 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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