

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:

Patrick and Haley McDougall
70 W Valley Heights Dr
Shelton, WA 98584
Email: haleymitchell@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: Patrick and Haley McDougall
Parcel Number(s): 42025-22-90224
Assessment Year: 2018 Petition Number: 129.2019

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>53,580</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>368,155</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>421,735</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>53,580</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>323,030</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>376,610</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 Appellants, Patrick and Haley McDougall, were represented by Haley McDougall at the hearing on May 9, 2019. IdMae Jensen, Assessor's Representative, was in attendance.


The Assessor offered a value supported by three comparable sales for a total of \$376,610: \$53,580 for the land and \$323,030 for the improvements.

The Appellant agreed to the Assessor's adjusted value.

Therefore the Board sets the value for the subject property for a total of \$376,610.

Dated this 9th 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.

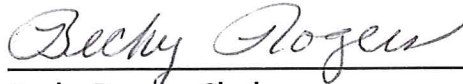
Distribution: • Assessor • Petitioner • BOE File

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:

Joseph and Melba Talley
631 E Richardson Rd
Belfair, WA 98528
Email: meljoe007@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: Joseph and Melba Talley
Parcel Number(s): 12218-77-00020
Assessment Year: 2018 Petition Number: 127.2019

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>55,180</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>62,180</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>117,360</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>55,180</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>62,180</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>117,360</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 Appellants, Joseph & Melba Talley, were not present at the hearing on May 9, 2019. The Assessor was represented by IdaMae Jensen at the hearing.

The Appellant estimated the value of the subject property at \$55,000 for the land and \$45,000 for the improvements for a total of \$100,000.

The Appellant provided no clear, cogent and convincing evidence for the Board to overrule the assessed value.

Based upon the four comparable sales provided by the Assessor, the Board sustains the value of the subject property at \$55,180 for the land and \$62,180 for the improvements for a total of \$117,360.

Dated this 9th 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.

Distribution: • Assessor • Petitioner • BOE File