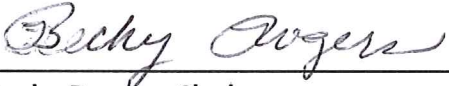


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 17, 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:

Ralph and Kathryn McLin
550 E Strong Rd
Shelton, WA 98584
Email: mcmuzik@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: Ralph and Kathryn McLin

Parcel Number(s): 22128-77-90031

Assessment Year: 2018

Petition Number: 134.2019

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>44,095</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>348,425</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>392,520</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>57,025</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>286,960</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>343,985</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 a preponderance of the evidence that the value is erroneous [RCW 84.40.0301].

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 458-07-030)

The Appellants, Ralph and Kathryn McLin, were not present at the hearing on May 16, 2019. IdaMae Jensen, Assessor's representative, was in attendance.

The Board reviewed all the information submitted by the Appellant, including a request for the valuation of the subject property to be reduced to \$344,095.


The Appellant provided no evidence to support this estimate of value.

The Assessor's Representative testified that the home needed maintenance and reduced the value of the improvements accordingly.

After a re-inspection of the property, the Assessor testified that the property had a marine view. Thus the Assessor increased the value of the land from \$44,095 to \$57,025.

Therefore, the Board supports the Assessor's adjusted value of \$57,025 for the land and \$286,960 for the improvements for a total of \$343,985 for the subject property.

Dated this 16th 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 17, 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:

Ruth Coots
30 W Frosty Lane W
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: Ruth Coots

Parcel Number(s): 41906-33-90001

Assessment Year: 2018 Petition Number: 135.2019

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>19,755</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>139,595</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>159,350</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>19,755</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>139,595</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>159,350</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 [RCW 84.40.0301].

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 458-07-030).

Ruth Coots, Appellant, was not in attendance at the hearing on May 16, 2019. The Assessor was represented by IdaMae Jensen.

The Board reviewed the information submitted by the Appellant including the information on the petition and the narrative in which the Appellant questioned why the value of her land went down. She also referenced a homeowner's insurance coverage for the property in which the dwelling was insured for \$209,000 and other structures on the property at \$20,900. The Appellant also included previous years' tax statements for the property, as well as a significant number of photographs of the property showing the property has been well maintained.

The Assessor submitted and testified to three comparable sales all within close proximity to the subject property. These comparable sales had an indicated value range of \$144,130 to \$150,297. The subject property's value fell above this range.

The Assessor testified that the documented insurance coverage was not considered a suitable appraisal to show market value.

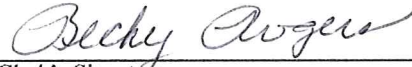
The Board determined that the Appellant did not provide clear, cogent or convincing evidence to overrule the Assessor's valuation.

Therefore, the Board sets the value of the subject property at \$19,755 for the land and \$139,595 for the improvements for a total of \$159,350.

Dated this 16th 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.

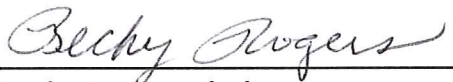
Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 17, 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:

Randy and Lori Robertson
56 Woodhill Rd
Bow, NH 3304
Email: rrats55@hotmaill.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: Randy and Lori Robertson

Parcel Number(s): 32005-31-90131

Assessment Year: 2018

Petition Number: 136.2019

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>50,050</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>207,135</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>257,185</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>50,050</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>207,135</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>257,185</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 [RCW 84.40.0301].

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 458-07-030).

The Appellants, Randy and Lori Robertson, were not present at the hearing on May 16, 2019. IdaMae Jensen, Assessor's Representative, was present at the hearing.

The Board reviewed the Appellant's petition including the narrative that stated real estate agent's and others had been consulted. However, no specific information was provided to support the conclusions of these professionals.

The Appellant indicated on the petition an estimate of \$36,521 for the land and \$177,791 for the improvements for a total of \$214,312.

The Appellant provided two comparable sales, which were evaluated by the Assessor in the course of the hearing along with the Assessor's three additional comparable sales within the neighborhood.

The comparable sales provided by the Assessor (which included the two sales submitted by the Appellant) had an indicated value range of \$309,366 to \$236,338. The value of the subject property at \$257,185 fell within this range.

In the absence of additional evidence from the Appellant, the Board found no clear, cogent or convincing evidence to overrule the Assessor's value.

Therefore, the Board sustains the Assessor's valuation of \$50,050 for the land and \$207,135 for the improvements for a total of \$257,185 for the subject property.

Dated this 16th 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