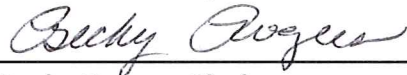


## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 24, 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:

Daniel Kibel Family Trust  
836 E Stephens Dr.  
Tempe, Az 85283  
Email: drkibel@gmail.com

Patti McLean  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: PMcLean@co.mason.wa.us



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Becky Rogers, Clerk  
Mason County Board of Equalization

**Order of the Mason County  
Board of Equalization**

Property Owner: Daniel Kibel Family Trust  
 Parcel Number(s): 22019-76-00070  
 Assessment Year: 2018 Petition Number: 58.2019

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>167,490</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	\$	<u>167,490</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>167,490</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	\$	<u>167,490</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 Appellant, Daniel Kibel Family Trust, was represented by Daniel Kibel and Diane McMartin at the hearing on May 21, 2019. The Assessor was represented by IdaMae Jensen.

In questioning the subject property's valuation, the Appellant raised three issues. The Appellant questioned the size of the acreage as recorded by the Assessor. This issue was ultimately reconciled to the satisfaction of the Appellant.

The Appellant also raised an issue concerning the additional 50' setback by the Shoreline Management Act.

The Appellant also testified that the true market value of the subject property should be based upon the actual arm's length sale price of \$67,500 on October 24, 2017.

The Assessor testified that the setback, determined under the Shoreline Management Act, had little or no effect on the value of the property. Never the less, the property was still found to be buildable.


The Assessor questioned the low sales price and testified that the assessed value of the subject property was equalized within the neighborhood.

The Assessor also testified that there were low and wet areas on the property and subsequently applied a 15% reduction in value.

The Board took into consideration the sales price of the subject property in 2017 of \$67,500. The Board found this low sale price could not be substantiated or correlated by other sales in the area and thereby did not support the true and fair market value.

The Board therefore sustains the Assessor's valuation of \$167,490 for the subject property

Dated this 21<sup>st</sup> 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 24, 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:

Brent Floch  
1671 E State Route 3  
Shelton, WA 98584  
Email: n/a

Patti McLean  
Mason County Assessor  
411 N. 5<sup>th</sup> 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: Brent Floch  
Parcel Number(s): 32016-23-00020  
Assessment Year: 2018 Petition Number: 139.2019

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>52,815</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>102,790</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>155,605</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>52,815</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>102,790</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>155,605</u></b>

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 Appellant, Brent Floch, was not present at the hearing on May 21, 2019. The Assessor was represented by IdaMae Jensen.


The Board reviewed the information submitted on the petition. There was no additional evidence provided by the Appellant to support their estimate of value of \$120,000 for the subject property.

The Assessor provided four comparable sales with an indicated value range of \$144,485 to \$382,840. The total assessed value of the subject property of \$155,065 fell at the low end of this value range.

The Board found that the Appellant provided no clear, cogent or convincing evidence in order for the Board to overrule the assessed valuation.

The Board sustains the total assessed value of \$155,605, with the land valued at \$52,815 and the improvements valued at \$102,790 for the subject property.

Dated this 21<sup>st</sup> day of May, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 24, 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:

Linda Gilbreath  
1411 E Phillips Lk Lp Rd  
Shelton, WA 98584  
Email: n/a

Patti McLean  
Mason County Assessor  
411 N. 5<sup>th</sup> 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: Linda Gilbreath  
Parcel Number(s): 22005-53-00001  
Assessment Year: 2018 Petition Number: 140.2019

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>43,705</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>218,990</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>262,695</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>43,705</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>218,990</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>262,695</u></b>

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 Appellant, Linda Gilbreath, was not present at the hearing on May 21, 2019. IdaMae Jensen, Assessor's Representative was present.

The Board reviewed all the information submitted by the Appellant including four comparable sales. The comparable sales value ranged from \$158,900 to \$269,900 with the sales date range of 2013 – 2018.

The Assessor's testimony took into consideration all four of the Appellant's comparable sales and found only comparable sale B, as adjusted, was a true comparable and as adjusted this sale reconciled to \$255,620 which was within 3% of the subject property's assessed value. The other three sales were not considered true comparable sales by the Board.

The Assessor provided four comparable sales ranging in adjusted value from \$252,606 to \$299,414. The value of the subject property fell within the lower end of this value range.


The Assessor did note that the deteriorating condition of the home and minimal maintenance was taken into consideration in valuing the property.

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

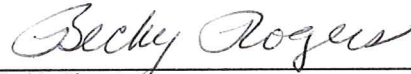
The Board sustains the Assessor's valuation of \$43,705 for the land and \$218,990 for the improvements for a total of \$262,695 for the subject property.



Dated this 21<sup>st</sup> day of May, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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