

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:

Mona and William Anderson
240 E Main St
Union, WA 98592
Email: routerwood@msn.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: Mona and William Anderson
 Parcel Number(s): 32232-50-20026
 Assessment Year: 2018 Petition Number: 151.2019

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>85,480</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>229,005</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>314,685</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>85,480</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>229,005</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>314,685</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 Mona and William Anderson, were not present on May 23, 2019. The Assessor was not represented at the hearing on May 23, 2019.

On their petition, the Appellant estimated the value at \$232,000 for the subject property, based upon their statement that the basement was unfinished and the upstairs was partially unfinished. They noted on the petition that the property was purchased in 2016. The Appellants indicated, on their petition, they had not completed said improvements since then.

On the petition, the Appellant also provided four comparable properties all in Union with a date of sale from 2015 – 2018. The sales price of these comparable sales ranged from \$95,000 to \$235,000. The Assessor noted in their written response that one of the comparable sales was a short sale, and the second sale was a "fixer upper". A third sale was a liquidation sale/bank owned.

In the Assessor's written response it was noted the three comparable sales, provided by the Appellant, were not arm's length transactions.

According to the Assessor's written response, the most recent valuation of \$314,685 was based upon the home being valued at 100% complete.

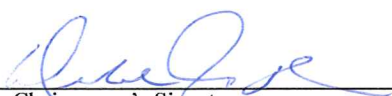
The Board noted that no photos or official documentation that the improvements had been completed or not been completed was provided by the Appellant.

The Assessor also provided four comparable sales, which included the Appellant's #1 comparable sale plus three additional sales to support the Assessor's assessed value of \$314,685. The subject property's valuation fell within the reconciled indicated value range of \$296,525 to \$437,745 according to the Assessor.

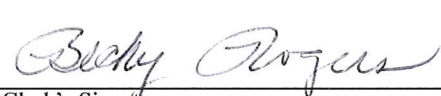
The Board found that the Appellant provided no clear, cogent or convincing documentation in support of their estimated value.

The Board therefore sustains the valuation of the subject property at \$314,685 for tax year 2019.

Dated this 23rd 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