

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on June 14, 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:

Richard & Patricia Phipps
PO Box 446
Allyn, WA 98524
Email: rwphipps58@yahoo.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: Richard & Patricia Phipps

Parcel Number(s): 12207-50-00025

Assessment Year: 2018

Petition Number: 158.2019

Date(s) of Hearing: 6/13/2019

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>71,475</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>98,840</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>170,315</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>71,475</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>98,840</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>170,315</u>

This decision is based on our finding that:

Richard Phipps, Appellant, was present at the hearing on June 13, 2019. The Assessor was represented by IdaMae Jensen.

The Appellant presented an Inspection Report by David Leger dated 2/27/2018. The inspector found the residence to be in disrepair. The Appellant concurred, although he was currently living in this residence. Also, the inspector made no assumption as to the value of the residence.

The Assessor noted that the valuation of the property had been reduced by 45% bringing the value to \$98,840.


The Assessor noted that the existing condition of the home, fair/average, was taken into consideration to arrive at the current assessed value of \$98,840 with the land value at \$71,475.

The Board found no clear, cogent, or convincing evidence to overrule the Assessor's valuation. Therefore, the Board sets value for the improvements at \$98,840 and land at \$71,475 for a total of \$170,315 for the subject parcel.

Dated this 13th day of June, 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 formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.


Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on June 14, 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:

Kirt and Lynn Barrett
PO Box 1156
Allyn, WA 98524
Email: baseballchemistry@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: Kirt and Lynn Barrett
Parcel Number(s): 12220-50-91531
Assessment Year: 2018 Petition Number: 159.2019
Date of Hearing: 6/13/2019

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>226,225</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>164,155</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>390,380</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>226,225</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>164,155</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>390,380</u>

This decision is based on our finding that:

The Appellants, Kirt and Lynn Barrett, were not present at the hearing on June 13, 2019. IdaMae Jensen was present representing the Assessor.

On their petition, the Appellants specified three reasons why they did not believe the Assessor's value reflected the true market value of their property. They noted that the "North Bay Pot" store has increased the noise, traffic issues and crime in close proximity to their property. The Appellant also noted that a sub sewer pumping station was also in close proximity to the subject property, as well as a PUD #3 clear cut of valuable wetlands located just south of the property.

The Appellant, however provided no market evidence to support their estimated value for the subject property.

The Assessor noted that the property had 30' – 40' of thick brush, shrubs and trees, which provided a buffer, between the North Bay Pot store as well as the pumping station. The PUD#3 clear cut wetlands appeared to be significantly south of the subject property and therefore did not affect the assessed value.

The Assessor noted that these three issues did not appear to grossly impact the subject's appeal, livability or outside enjoyment.

The Assessor also provided five comparable sales with an indicated value range of \$422,265 to \$560,780. The value of the subject property at \$390,380 fell below this range.

Therefore, the Board found no clear, cogent or convincing evidence that the assessed value was incorrect.

The Board sustained the 2018 assessed valuation for the land at \$226,225 and the improvements at \$164,155 for a total of \$390,380 for the subject property.

Petition No. 159.2019

Parcel No. 12220-50-91531

Dated this 13th day of June, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on June 14, 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:

William Emmerson
Mia Bosetti
1000 E Maples Rd
Shelton, WA 98584
Email: wcemmerson@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: William Emmerson and Mia Bosetti
Parcel Number(s): 22023-44-00070
Assessment Year: 2018 Petition Number: 171.2019
Date of Hearing: 6/13/2019

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>143,780</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>123,590</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>267,370</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>143,780</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>123,590</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>267,370</u>

This decision is based on our finding that:

The Appellants, William Emmerson and Mia Bosetti, were represented by William Emmerson at the hearing on June 13, 2019. The Assessor was represented by IdaMae Jensen on June 13, 2019.

The Appellant, at the time the petition was submitted on 9/24/2018, estimated the land at \$116,025 and \$151,225 for the improvements for a total of \$267,250. However, the Appellant testified that since this petition was filed, the residence had been demolished. The Appellant also testified that in 2016 a garage had been added to the property with an apartment above it for an estimated cost of \$80,000. The Appellant testified that access to the property was via a gravel road and said that the land was not level.

The Appellant provided four comparable sales, which the Assessor included in the sales grid, adding two comparable sales. The indicated value of these six sales ranged from \$256,255 to \$396,125. The assessed value of the subject property at \$267,370 fell below this value range.

The Assessor testified that the existing newly constructed garage was the only structure valued as of January 1, 2018.

The Assessor testified that the gravel road was taken into consideration in valuing the property.

The Assessor also testified that she personally inspected the property to assist in determining the valuation.

The Board found that the Appellant provided no clear, cogent or convincing market evidence to overrule the Assessor's valuation.

Therefore the Board sustains the assessed value of the land at \$143,780 and the improvements at \$123,590 for a total of \$267,370 for the subject parcel.

Petition No. 171.2019

Parcel No. 22023-44-00070

Dated this 13th day of June, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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