

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on June 28, 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:

Laurie Hager Living Trust
c/o Laurie Hager
1526 Dickenson Ave
Shelton, WA 98584
Email: laurieharmon@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: Laurie Hager Living Trust
Parcel Number(s): 32020-44-91444
Assessment Year: 2018 Petition Number: 172.2019
Date(s) of Hearing: 6/25/2019

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>63,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>149,610</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>213,360</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>63,750</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>149,610</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>213,360</u>

This decision is based on our finding that:

Attendance at the hearing on June 25, 2019: Laurie Hager, Laurie Hager Living Trust Representative and IdaMae Jensen, Assessor's Representative.

The Appellant estimated that the total value of the property, including the land and improvements, at \$175,310. The Appellant also provided a fee appraisal, dated 5/25/2018, which included three comparable sales with an adjusted range of value from \$236,900 to \$264,900. The appraisal concluded that the fair market value of the subject property was \$246,722. The Appellant testified that she purchased the property on 6/15/2018 for \$249,000.

The Board found that the Appellant did not provide clear, cogent or convincing evidence to support her estimate of value of \$175,310.

The Assessor testified that the current assessed value of \$213,360 was \$35,640 under both the fee appraisal and the purchase price.

Therefore, the Board sustains the assessed value of \$63,750 for the land and \$149,610 for the improvements for a total of \$213,360 for the subject parcel.

Dated this 25th 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 28, 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:

Johnnie Woody
PO Box 606
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: Johnnie Woody
Parcel Number(s): 3202678-00120
Assessment Year: 2018 Petition Number: 173.2019
Date(s) of Hearing: 6/25/2019

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>68,850</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>340,230</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>409,080</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>68,850</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>340,230</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>409,080</u>

This decision is based on our finding that:

The Appellant, Johnnie Woody, was not present at the hearing. IdaMae Jensen represented the Assessor at the hearing on June 25, 2019.

After reviewing the Appellant's petition, the Board found no clear, cogent or convincing evidence to indicate the assessed value was in error.

The Assessor's Representative provided a chart with five comparable sales with an adjusted value range of \$385,106 to \$437,397. The assessed value of the subject property fell within this range.

The Board sustains the value of the subject property at \$68,850 for the land and \$340,230 for the improvements for a total of \$409,080.

Dated this 25th 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 28, 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:

Michael Dunn
PO Box 746
Solana Beach, CA 92075
Email: mikedunn.loan@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: Michael Dunn
Parcel Number(s): 32019-25-01300
Assessment Year: 2018 Petition Number: 174.2019
Date(s) of Hearing: 6/25/2019

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>40,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>40,500</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>22,275</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>22,275</u>

This decision is based on our finding that:

The Owner, Michael Dunn, was not present at the hearing on June 25, 2019. The Assessor was represented by IdaMae Jensen at the hearing.

The Board reviewed the information submitted by the Appellant. This information included an estimate of value of \$0 - \$5,000 for the land. The Appellant also included a significant amount of information in respect to the shared easement with the neighboring property. The Appellant also indicated that there was an issue with the neighbor regarding shared access to the subject property.

The Assessor noted that the neighboring site has a shared easement which limits access to the subject property.

Due to the access and easement issues, the Assessor presented an assessment roll correction signed by the Assessor and reducing the value of the land to \$22,275 from the original assessed value of \$40,500.

The Board accepts the Assessor's recommended value of \$22,275 for the land and thus overrules the original value of \$40,500 for the subject property.

Dated this 25th day of June, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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