

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 5, 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:

Steven and Lori Estes
c/o Steven and Lori Estes
181 E Franjo Beach Dr
Shelton, WA 98584
Email: R59ref4kids2@aol.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: Steven and Lori Estes
 Parcel Number(s): 22016-50-02005
 Assessment Year: 2018 Petition Number: 179.2019
 Date(s) of Hearing: 6/27/2019

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>159,025</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>422,840</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>581,865</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>159,025</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>417,809</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>576,834</u>

This decision is based on our finding that:

The Appellants, Steven and Lorie Estes, were present at the hearing on June 27, 2019. The Assessor was represented by IdaMae Jensen at the hearing.

The Appellants estimated the total value of the property and improvements at \$450,000 which was their purchase price in July of 2018. The Appellants testified that they believe this sale was an arm's length agreement. They also testified that the condition of the improvements were inferior to the condition represented in the Assessor's assessment. The Appellants also presented a fee appraisal dated June of 2018 which established a market value of \$540,000 for the subject property. The fee appraisal included five comparables ranging from an indicated value of \$528,500 to \$655,800. The County Assessor's true and fair value of the subject property fell within this range at \$581,865. The fee appraiser questioned whether or not this sale of the subject property was an arm's length sale.

The Appellant also testified that the condition of the home was inferior compared to the fee appraiser's opinion as to the condition of the home, listed as average condition and well maintained.

The Appellant also testified the boat house and carport were no longer on the property. The Assessor agreed.

The Assessor presented seven comparable sales, including the five fee appraisal comparables. The indicated value of all seven comparable sales bracketed the amount of the said property's assessed value of \$581,865.

The Board considered the question of whether or not the sale of the subject's property was an arm's length sale. However, with the fee appraisal and the comparables provided by the Assessor, the Board determined the appraised value of the subject property was well supported.

However, the Assessor agreed that since the boat house and carport no longer existed, that an adjustment of \$5,031 was warranted.

Taking this into consideration the Board overrules the assessed value of \$581,865 and sets the value of the land at \$159,025 and the improvements at \$417,809 for a total assessed value of \$576,834 for the subject property.

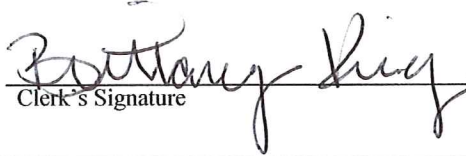
Petition No. 179.2019

Parcel No. 22016-50-02005

Dated this 27th 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.

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