

## 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:

Dwight and Mary Whiting  
17351 SE 187th St  
Renton, WA 98584  
Email: [dwright@auxanoadivisors.com](mailto:dwright@auxanoadivisors.com)

Patti McLean  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: [PMcLean@co.mason.wa.us](mailto: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: Dwight and Mary Whiting  
Parcel Number(s): 22202-51-00002  
Assessment Year: 2018 Petition Number: 180.2019  
Date(s) of Hearing: 7/2/2019

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**

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ <u>443,715</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>309,590</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>753,305</u>

<input checked="" type="checkbox"/> Land	\$ <u>443,715</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>309,590</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>753,305</u>

This decision is based on our finding that:

The Appellants, Dwight and Mary Whiting, were in attendance at the July 2, 2019 hearing. IdaMae Jensen, Assessor's Representative, was also present.

The Appellant submitted a fee appraisal dated 4/28/2017, which included three comparable sales and supported an appraised value of \$600,000 for the subject property. The Appellants testified they purchased the property in May 2017 for \$630,000 after the property had been on the market for several months.

The Appellant submitted an estimate of \$427,140 for the subject land and \$284,760 for the improvements for a total of \$711,900.

The Assessor submitted six comparable sales with an indicated value range from \$1,006,995 to \$630,227. All comparable sales were waterfront property and within the same North Shore neighborhood. The subject property fell within this range.

The Assessor also testified that the subject land included 98 feet of waterfront with a 35% depth factor, the value of which was equalized within the subject's neighborhood.

The Board found no clear, cogent, or convincing evidence to overrule the Assessor's true and fair market value.

Therefore, the Board sustains the value of the land at \$443,715 and the improvements at \$309,590 for a total of \$753,305 for the subject property.

Dated this 2nd day of July, 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](http://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 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:

John and Lee Welch  
190 East Agate Dr  
Shelton, WA 98584  
Email: Welchjr4y@aol.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: John and Lee Welch  
Parcel Number(s): 22018-50-00226  
Assessment Year: 2018 Petition Number: 181.2019  
Date(s) of Hearing: 7/2/2019

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>9,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>125,355</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>134,855</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>9,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>125,355</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>134,855</u>

This decision is based on our finding that:

The Appellants, John and Lee Welch, were not present at the hearing on July 2, 2019. IdaMae Jensen, Assessor's Representative, was present.

The Appellant submitted a petition stating that their estimated value of the land was \$8,000 and the improvements at \$95,000 for a total of \$103,000. The Appellant submitted support for their estimate of value six comparable sales but did not indicate the sale price or date of these sales.

The Appellant also submitted comparable sales for six double-wide manufactured homes, but did not give any additional information as to the value of these homes.

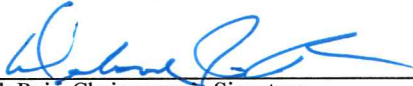
The Assessor submitted a grid using the same comparable sales as the Appellant. The indicated values of these comparable sales ranged from \$126,000 to \$152,159. Four of the comparable sales were within the Timberlake area and two of the comparable sales were within the Shorecrest neighborhood.

The Assessor testified that Marshall & Swift was referenced to determine the market value of the subject's double-wide mobile home.

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

Therefore the Board sustains the assessed value of the property at \$9,500 for the land and \$125,355 for the improvements which included septic, power and water, for a total of \$134,855 for the subject property.

Dated this 2nd day of July, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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