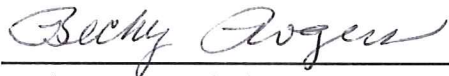


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on July 26, 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:

Stephen & Tifanie Reynolds
1028 Bayview Ave
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: Stephen & Tifanie Reynolds
 Parcel Number(s): 32019-24-00150
 Assessment Year: 2018 Petition Number: 225.2019
 Date(s) of Hearing: 7/23/2019

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>37,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>180,560</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>218,060</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>37,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>180,556</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>218,060</u>

This decision is based on our finding that:

The Appellants, Stephen and Tifanie Reynolds, were not present at the hearing on July 23, 2019. The Assessor was represented by Vicki King, Chief Deputy Assessor.

The Appellant provided four comparable sales to support their estimate of value for the subject property at \$189,710.

However, the Assessor determined that these four comparable sales did not support the Appellant's estimate of value for the subject property at \$189,710: Comparable sale #1 was vacant land, Comparable sale #2 was a foreclosure, Comparable sale #3 was a commercial building and Comparable sale #4 was 1283 sq ft and had not been maintained up to the standards of the subject property.

The Appellant paid \$214,900 for the subject property in 2014. Since 2014, the Assessor noted the home had significantly appreciated within the last five years.

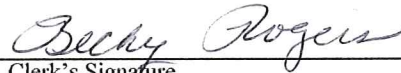
The Assessor also noted that due to the home quality and the size of the home it had been undervalued since 2014.

Therefore, the Board accepts the Assessor's presumption of correctness for the 2018 valuation of \$37,500 for the land and \$180,560 for the improvements for a total of \$218,060 for the subject property.

Dated this 23rd day of July, 2019



Deborah Reis, Chairperson's Signature



Becky Rogers, 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 July 26, 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:

Lee & Gloria Bowman
7941 W. Cloquallum Rd
Shelton, WA 98584
Email: wobcgrl@centurylink.net

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: Lee & Gloria Bowman
 Parcel Number(s): 41905-42-00020
 Assessment Year: 2018 Petition Number: 226.2019
 Date(s) of Hearing: 7/23/2019

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>29,255</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>143,595</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>172,850</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>29,255</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>143,595</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>172,850</u>

This decision is based on our finding that:

The Appellants, Lee and Gloria Bowman, were present at the hearing on July 23, 2019. Vicki King, Chief Deputy Assessor, was also present.

The Appellants presented three comparable sales with their petition. The first comparable sale sold in 2017 and reconciled to a value of \$155,481. Comp #2 was an unfinished property and Comp #3 was a foreclosure. Therefore the Board could not consider Comp #2 and #3.

In addition, three comparable sales were submitted at the hearing. All sales were dated 2019 and were over one year beyond the assessment date of January 1, 2018. Therefore, the Board could not consider the 2019 comparable sales in support of the estimate of value of \$153,255.

The Appellant submitted a list of estimated costs for rehab/upgrades on the house and property totaling \$65,817.09. The Board considered these items as normal maintenance.

The Assessor submitted four comparable sales with an indicated value range of \$172,238 to \$226,202. The assessed value of the subject property fell at the lower end of this range. All four comparable sales were considerably similar to the subject property with sales dates ranging from 2015 – 2017.

The Board found the Appellant did not provide clear, cogent and convincing evidence to prove the Assessor's value was in error.


The Board therefore sustains the assessed value of the land at \$29,255 and \$143,595 for the improvements for a total of \$172,850 for the subject property.

Petition No. 226.2019

Parcel No. 41905-42-00020

Dated this 23rd day of July, 2019


Deborah Reiss, Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File