

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 2, 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:

Thomas & Peggy Moore  
171 E Shore Dr.  
Grapeview, WA 98546  
Email: TVMOORE171@hotmail.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: Thomas & Peggy Moore  
 Parcel Number(s): 22108-52-00024  
 Assessment Year: 2018 Petition Number: 232.2019  
 Date(s) of Hearing: 7/30/2019

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>216,645</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>322,240</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>539,065</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>216,645</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>299,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>516,145</u>

This decision is based on our finding that:

The Appellants, Thomas & Peggy Moore, were not present at the hearing on July 30. The Assessor was not present at the hearing.

The Appellant submitted an estimate of true and fair value of \$465,645 on the petition for the subject property.

The Assessor submitted to the Board of Equalization an Assessment Roll Correction (ARC) of \$216,645 for the land and \$299,500 for the improvements for a total of \$516,145. This ARC was agreed to and signed by the taxpayer.

The Assessor noted that the home had been re-inspected and that the "basement" level was actually a crawl space with a dirt floor; and the quality of the garage was fair, not average.

Therefore, the Board overruled the original valuation of the subject property of \$539,065 and accepted the Assessor's adjusted valuation of \$516,145 for the subject property.

Dated this 30<sup>th</sup> 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 August 2, 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:

Bruce & Teresa Westcoat  
311 E Balwin Ln.  
Shelton, WA 98584  
Email: teresawestcoat@gmail.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: Bruce & Teresa Westcoat  
Parcel Number(s): 22126-21-00050  
Assessment Year: 2018 Petition Number: 233.2019  
Date(s) of Hearing: 7/30/2019

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>166,605</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>408,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>574,805</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>166,605</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>408,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>574,805</u>

This decision is based on our finding that:

The Appellants, Bruce & Teresa Westcoat, were not present at the hearing on July 30. IdaMae Jensen, Assessor's Representative, was present.

The Appellant, as per their petition, estimated the land value at \$75,863, the improvement value at \$344,011 for a total of \$419,874 for the subject property. The Appellant noted that the land value increased at 49% in 2018 and the Appellant determined that this did not reflect the market value.

The Appellant also noted that they purchased the land on October 15, 2014 for \$168,000.

Also according to the Appellant, the improvements to the land included water, septic and road. The Appellant did not provide any comparable market sales or any more evidence to support their estimate of value for the subject property.

The Assessor provided four comparable sales, in close proximity to the subject property with a value range of \$528,704 to \$659,008 and with a mean value of \$598,518. The assessed value of the subject property fell within this range at \$574,805.

Therefore the Board sustains the value of the subject property at \$166,605 for the land and \$408,200 for the improvements for a total of \$574,805.

Dated this 30<sup>th</sup> day of July, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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