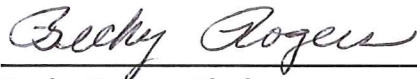


## CERTIFICATE OF MAILING

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:

Larry & Starlene Johnson  
520 SE Brewer Rd.  
Shelton, WA 98584  
Email: isjohnson7072@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: Larry & Starlene Johnson  
Parcel Number(s): 31908-31-90041  
Assessment Year: 2018 Petition Number: 237.2019  
Date(s) of Hearing: 8/1/2019

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>52,165</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>219,195</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>271,360</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>52,165</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>219,195</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>271,360</u>

This decision is based on our finding that:

The Appellants, Larry & Starlene Johnson were not present at the hearing on August 1. The Assessor was represented by IdaMae Jensen.

The Board reviewed all the information submitted on the Appellant's petition.

The Appellant estimated that the true and fair value of the subject property was \$42,840 for the land and \$192,880 for the improvements for a total of \$235,720.

The Appellant provided no comparable sales, nor any other evidence, to support their estimate of value.

They Appellant did note, on the petition, that they purchased the property for \$276,000 on 4/11/2017.

The Assessor submitted six comparable sales, all within a reasonable radius of the subject property, indicating the value range from \$255,520 to \$319,723 with both the mean value at \$292,575 and median value at \$292,616.

The Board considered the fact that the property sold for \$276,000 in 2017 and also took into consideration the six comparable sales submitted by the Assessor and therefore sustained the current assessed value at \$52,165 for the land and \$219,195 for the improvements for a total of \$271,360 for the subject property.

Petition No. 237.2019

Parcel No. 31908-31-90041

Dated this 1<sup>st</sup> day of August, 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:

Elizabeth Sanders  
3012 West Eaton Street  
Seattle, Wa 98199-4233  
Email: betzsanders@hotmail.com

Patti McLean  
Mason County Assessor  
411 N. 5<sup>th</sup> 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: Elizabeth Sanders  
Parcel Number(s): 22209-54-00070  
Assessment Year: 2018 Petition Number: 238.2019  
Date(s) of Hearing: 8/1/2019

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>42,785</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>42,785</u>

<input checked="" type="checkbox"/> Land	\$	<u>42,785</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>42,785</u>

This decision is based on our finding that:

The Appellant, Elizabeth Sanders, was not present at the hearing on August 1, 2019. IdaMae Jensen, Assessor's Representative, was present.

The Board reviewed the information submitted on the Appellant's petition. The Appellant noted the property is so steep that there is no access to the upper level from North Shore Road.

The Appellant estimated the value at \$20,000 for the subject parcel. The Appellant did note that two lots closer to town were sold for \$20,000 each, but the Appellant did not provide any documentation to support these two sales.

The Assessor submitted four comparable sales with assessed land values of \$42,110 to \$42,785. The four comparable sales were in close proximity to the subject property.

The Board found the Appellant did not provide clear, cogent or convincing evidence to overrule the assessed value.

Therefore, the Board sustains the assessed value at \$42,785 for the subject property.

Dated this 1<sup>st</sup> day of August, 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.

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**Distribution: • Assessor • Petitioner • BOE File**