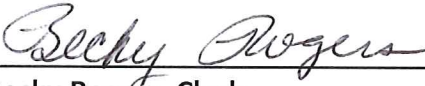


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 9, 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:

Timothy & Paul Lovgren
1032 SE Arcadia Rd.
Shelton, Wa 98584
Email: paullovgren@hotmail.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: Timothy & Paul Lovgren
Parcel Number(s): 32016-50-00006
Assessment Year: 2018 Petition Number: 239.2019
Date(s) of Hearing: 8/6/2019

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>26,080</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>26,080</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>26,080</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>26,080</u>

This decision is based on our finding that:

The Appellants, Timothy & Paul Lovgren, were not present. Tom Gibbons, Assessor's Representative, attended the hearing on August 6, 2019.

The Appellants submitted an estimate of value at \$6,343 for the land supported by a "Lovitt survey" from 1980. However, the Assessor found no record of this survey as being recorded in the Mason County records.

The Assessor's Representative presented information which determined that upon further research the acreage of the subject property was reduced from 0.4 to 0.2 acres. The Assessor noted that the subject property also included 53 feet of waterfront footage. The property however was determined to be "unbuildable" by the Assessor's office primarily due to the steep slope, limited use, as well as the location.

Therefore the Assessor testified the value of the property was decremented by 30.56% due to the extreme slope/landslide factor, along with an additional 75% reduction for the probability that the subject property could be considered unbuildable. The Assessor also determined the possibility the property could be used as a recreational site.

The Assessor noted that the subject property included 53 feet of waterfront footage plus tidelands valued at \$15,900.

Given the above attributes of the subject property, the Assessor provided an in-house correction at \$26,080.

The Board supports the corrected assessment of \$26,080 for the subject property.

Dated this 6th 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 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

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 9, 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:

Leroy Miles
Tammy Hubbard
102 W Newberry Ln
Elma, Wa 98541
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: Leroy Miles & Tammy Hubbard
 Parcel Number(s): 61902-75-90020
 Assessment Year: 2018 Petition Number: 240.2019
 Date(s) of Hearing: 8/6/2019

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>32,170</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>194,720</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>226,890</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>32,170</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>194,720</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>226,890</u>

This decision is based on our finding that:

The Appellants, Leroy Miles and Tammy Hubbard, were represented by Tammy Hubbard at the hearing on August 6, 2019. The Assessor was represented by Tom Gibbons.

The Appellant testified that the improvements of the subject property did not have a new roof, exterior paint, garage door and opener, and septic baffling as noted by the multiple listing service at the time of the sale.

The Appellant purchased the property in October 2017 for \$243,000. A fee appraisal was provided by the Appellant setting the value at \$248,000. The fee appraiser provided five comparable sales. Three were closed sales and two were active listings. The three closed sales included one bank sale and two additional sales, which were both, valued above the subject property's assessed value.

The Appellant testified that the property was purchased and appraised at the top of the real estate market in 2017.

The Assessor testified that the condition of the home stated in the multiple listing services was not taken into consideration when assessing the value for the subject property.

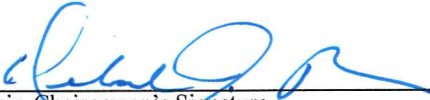
Therefore the Assessor rested on the presumption of correctness in respect to the 2018 assessed value at \$226,890 for the subject property.

The Board sustains the assessed value for the subject property at \$226,890.

Petition No. 240.2019

Parcel No. 61902-75-90020

Dated this 6th day of August, 2019



Deborah Reis, Chairperson's Signature



Becky Rogers, Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 9, 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:

Julia Slate
PO Box 2866
Belfair, Wa 98528
Email: juliaslate@msn.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: Julia Slate
Parcel Number(s): 12207-75-00350
Assessment Year: 2018 Petition Number: 242.2019
Date(s) of Hearing: 8/6/2019

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>52,840</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>320,255</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>373,095</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>52,840</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>297,335</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>350,175</u>

This decision is based on our finding that:

Julia Slate, Appellant, was not present on August 6, 2019. Tom Gibbons represented the Assessor at the hearing.

The Board reviewed the petition as submitted by the Appellant.

The Appellant submitted information from Mason County's TaxSifter to support the value of the comparable sales as listed on the petition. However, the Board cannot consider this information as evidence to support the value of the subject property.

The Appellant also noted that the power lines and long dirt road negatively impacted the value of the subject property.

The Assessor testified that in general power lines and dirt roads do not negatively impact the value of property in Mason County.

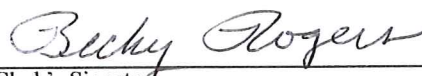
The Appellant also noted that the manufactured home on the property had significant deficiencies. The Assessor agreed with the deficiencies and therefore determined that the true and fair value of the property be reduced to \$350,175.

The Board supports the Assessor's reduced valuation of \$350,175: \$52,840 for the land and \$297,335 for the improvements for the subject property.

Dated this 6th day of August, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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