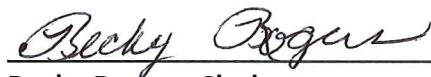


## CERTIFICATE OF MAILING

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:

William C & Patricia Hite  
PO Box 541  
Hoodsport, WA 98548  
Email: hitepatricia@gmail.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: William C & Patricia Hite  
Parcel Number(s): 42333-51-06931  
Assessment Year: 2018 Petition Number: 243.2019  
Date(s) of Hearing: 8/8/2019

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>16,575</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>16,575</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>16,575</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>16,575</u>

This decision is based on our finding that:

The Appellants, William & Patricia Hite, were not present. IdaMae Jensen, Assessor's Representative, was present at the hearing on August 8, 2019.

The Appellant estimated the value of the property at \$6,000 and provided one comparable sale dated January 29, 2018 for \$5,000.

The Appellant submitted information that the site was a hazard area; it was difficult to access the creek; and could not build within 100' feet of the creek. The property was also poorly suited for camping.

The Assessor testified that the comparable sale of \$5,000 was not determined to be a market transaction.

The Appellant purchased the subject property in December 2017 for \$6,000. The Assessor testified that this sale was also not considered a market transaction as it was not advertised on the open market.

The Assessor also found there was no documentation to support whether or not this property was buildable.

The Assessor also testified the subject property could be used as a recreational site and therefore lowered the original valuation to \$16,575.

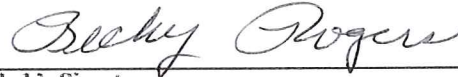
The Board found no clear, cogent or convincing evidence to overrule the Assessor's valuation of \$16,575.

Therefore, the Board sustains the value of the subject property at \$16,575.

Dated this 8th 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.

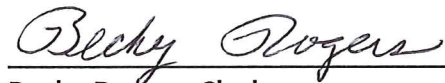
**Distribution:** • Assessor • Petitioner • BOE File

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 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:

DAQ INVESTMENTS LLC  
114 Johnson Bayou Dr  
Panama City, FL 32407  
Email: DAQIR@yahoo.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: DAQ INVESTMENTS LLC

Parcel Number(s): 32104-56-00039

Assessment Year: 2018

Petition Number: 245.2019

Date(s) of Hearing: 8/8/2019

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>38,755</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>38,755</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>5,000</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>5,000</u>

This decision is based on our finding that:

The Appellant, DAQ Investments, LLC, was not present. The Assessor was represented by IdaMae Jensen at the hearing on August 8, 2019.

On the petition, the Appellant estimated the true and fair value of the subject property at \$5,000. The Appellant submitted four comparable sales to support this value. Three of the comparable sales occurred prior to 2018. These sales were within the same neighborhood as the subject property and sold for \$4,000 - \$6,500 between 2016 and 2017.

The Assessor testified that approximately 20 properties, in the vicinity of the subject property, had recently sold between \$2,000 - \$12,000.

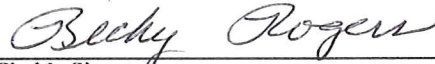
The Assessor also provided no comparable sales to support the assessed valuation of \$38,755.

Based upon the Appellant's comparable sales, the Board overruled the Assessor's valuation of \$38,755 and set the value of the subject property at \$5,000.

Dated this 8th day of August, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

**NOTICE**

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