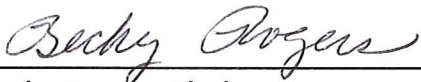


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 23, 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:

Eric Johnson
c/o Mark Johnson
920 Egan Avenue
Pacific Grove, CA 93950
Email: pgjohnsons@sbcglobal.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: Eric Johnson
Parcel Number(s): 12332-52-00006
Assessment Year: 2018 Petition Number: 117.2019
Date(s) of Hearing: 8/15/2019

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>74,910</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>317,585</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>392,495</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>74,910</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>317,585</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>392,495</u>

This decision is based on our finding that:

Eric Johnson, Property Owner, was not present at the hearing on August 15, 2019. IdaMae Jensen represented the Assessor.

The Board reviewed the evidence submitted by the Appellant, which included a petition with an estimated true and fair value of the property at \$74,910 land; and \$279,399 improvements for a total of \$354,309.

The Board also reviewed the information submitted by the Appellant in respect to the previous appeals to the Washington State Board of Tax Appeals. The Appellant also submitted nine comparable sales.

The Assessor submitted six comparable sales which the Board found that these comparable sales consisted of homes closer in proximity to the subject, were more similar in gross living area, year built, quality and condition, as well as other market factors. The adjusted values of these sales range from \$380,126 to \$573,067. The value of the subject property fell at the lower end of this range.

The Board did not consider the previous valuations established by the Washington State Board of Tax Appeals, due to the fact only the assessment year 2018 was in question.

The Board found no clear, cogent or convincing evidence to overrule the Assessor's valuation of \$74,910 for the land and \$317,585 for the improvements for a total of \$392,495 for the subject property.

Therefore, the Board sustains the assessed value for the subject property at \$392,495.

Dated this 15th 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