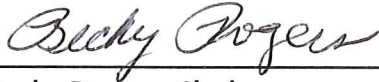


CERTIFICATE OF MAILING

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:

Charles Coisman
230 NE Santa Maria
Belfair, WA 98528
Email: charlescoisman@ymail.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: Charles Coisman
Parcel Number(s): 12330-53-00039
Assessment Year: 2018 Petition Number: 258.2019
Date(s) of Hearing: 8/20/2019

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>24,105</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>225,750</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>249,855</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>24,105</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>193,895</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>218,000</u>

This decision is based on our finding that:

Present at the hearing on August 20, 2019: Charles Coisman, Owner, and IdaMae Jensen, Assessor's Representative.

The Appellant did not appeal the Assessor's valuation of the land at \$24,105. However, the Appellant estimated the improvement value at \$193,895 for a total of \$218,000 for the subject property.

The Appellant testified the property was purchased for \$215,000 in December 2017 and the sale was an arm's length transaction. The property had been on the market for 20 days prior to this purchase.

The Appellant submitted a fee appraisal which appraised the property at \$218,000 as of October 2017.

The Assessor submitted six comparable sales, three of which were also on the fee appraisal. These sales ranged in value from \$228,612 to \$247,402. The Assessor also testified that the sale of the subject property was an arm's length transaction.


The Board considered the testimony of the Appellant and the fee appraisal and determined that the sale price of the subject property reflected the true and fair market value.

Therefore, the Board overruled the Assessor's valuation and set the value at \$24,105 for the land and \$193,895 for the improvements for a total of \$218,000 for the subject property.

Dated this 20th 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.

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 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:

Richard Fisher
1932 1st Ave Suite 601
Seattle, WA 98101
Email: rafisher@richardfisher.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: Richard Fisher
Parcel Number(s): 32104-53-00003
Assessment Year: 2018 Petition Number: 260.2019
Date(s) of Hearing: 8/20/2019

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>43,665</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>72,675</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>116,340</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>43,665</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>72,675</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>116,340</u>

This decision is based on our finding that:

The Appellant, Richard Fisher, was not in attendance at the hearing on August 20, 2019. IdaMae Jensen, Assessor's Representative was present.

On his petition, the Appellant submitted his estimate of true and fair value for the land at \$43,665, improvements at \$72,675 for a total of \$116,340. The value of the land was not contested. The Appellant also included the following information on the petition that the house was not worth improving and was an eventual tear down. The house was built in 1965.

The Assessor submitted four comparable sales, as adjusted, ranging from \$120,913 to \$175,623. The assessed value of the subject property fell below this range at \$116,340. All comparable sales were in the general vicinity of the subject property.

The Assessor's Representative testified that the fair quality and low condition of the home warranted a 55% degradation which was reflected in the assessed value.

Therefore, the Board sustains the Assessor's valuation of \$43,665 for the land and \$72,675 for the improvements for a total of \$116,340 for the subject property.

Dated this 20th day of August, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

NOTICE

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