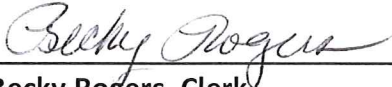


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on September 13, 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:

Eaton Life Estate Ben I
c/o Juanita Diane Eaton
451 E Stretch Island Rd S
Grapeview, Wa 98546
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: Eaton Life Estate Ben I c/o Juanita Diane Eaton
Parcel Number(s): 12108-41-90062
Assessment Year: 2018 Petition Number: 267.2019
Date(s) of Hearing: 8/27/2019

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>70,050</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>70,050</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>70,050</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>70,050</u>

This decision is based on our finding that:

The Appellants, Ben & Diane Eaton were in attendance. Their sons, Gene and Steve Cochran were also in attendance. The Assessor's office was represented by IdaMae Jensen.

The Appellant submitted four comparable sales and testified that the increase in land value for the subject property was based upon the last hearing dated July 19, 2018. In fact, the property was valued as of January 1, 2018 for \$70,050, an increase of 9.5%.

The Assessor testified that two of the Appellant's comparable sales were not typical listings. The Board could not consider these two sales as comparables. The two other comparable sales, along with two additional comparable sales, were included in the Assessor's sales grid. The indicated value of the four comparable sales ranged from \$49,205 to \$95,640.

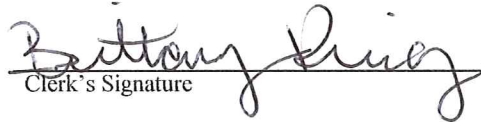
The Board found no clear, cogent or convincing evidence to support the Appellant's estimated value of \$63,950 for the subject property.

The Board sustains the Assessor's valuation of \$70,050 for the subject property.

Dated this 27th 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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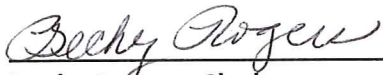
Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on September 13, 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:

Juanita Diane Cochran (Eaton)
451 E Stretch Island Rd S
Grapeview, Wa 98546
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: Juanita Diane Cochron (Eaton)
 Parcel Number(s): 12108-41-90114
 Assessment Year: 2018 Petition Number: 268.2019
 Date(s) of Hearing: 8/27/2019

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>74,140</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>74,140</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>74,140</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>74,140</u>

This decision is based on our finding that:

The Appellants, Ben & Diane Eaton were in attendance. Their sons, Gene and Steve Cochran were also in attendance. The Assessor's office was represented by IdaMae Jensen.

The Appellant testified this land parcel did not have a public road access, only a private easement.

The Appellant submitted four comparable sales and testified that the increase in land value for the subject property was based upon the last hearing dated July 19, 2018. In fact, the property was valued as of January 1, 2018 for \$74,140, an increase of 9.5%.

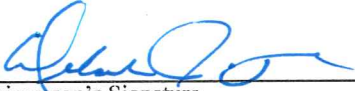
The Assessor testified that a private easement was in fact a public road access.

The Assessor testified that three of the Appellant's comparable sales were not considered to be arm's length transactions. The Board could not consider these three sales as comparables. Three other comparable sales, along with one additional comparable sale, were included in the Assessor's sales grid. The indicated value of the four comparable sales ranged from \$71,865 to \$99,730. The assessed value of the subject's property fell within this range.

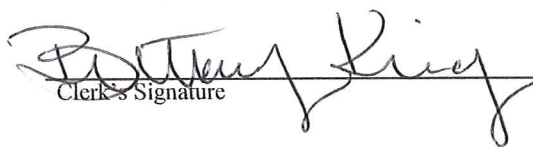
The Board found no clear, cogent or convincing evidence to support the Appellant's estimated value of \$67,690 for the subject property.

The Board sustains the Assessor's valuation of \$74,140 for the subject property.

Dated this 27th day of August, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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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: Juanita Diane Cochron (Eaton)
 Parcel Number(s): 12108-41-90111
 Assessment Year: 2018 Petition Number: 269.2019
 Date(s) of Hearing: 8/27/2019

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>83,890</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>90,455</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>174,345</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>83,890</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>90,455</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>174,345</u>

This decision is based on our finding that:

The Appellants, Ben & Diane Eaton were in attendance. Their sons, Gene and Steve Cochran were also in attendance. The Assessor's office was represented by IdaMae Jensen.

The Appellant testified this land parcel did not have a public road access, only a private easement.

The Appellant submitted four comparable sales and testified that the increase in land value for the subject property was based upon the last hearing dated July 19, 2018. In fact, the property, including the improvements, were valued as of January 1, 2018 for \$174,345 an increase of 13.85%. The Appellant testified that the improvements included an unfinished home.

The Appellant also provided four comparable sales of vacant land sites.

The Assessor testified that a private easement was in fact a public road access.

The Assessor testified that all four comparable sales submitted by the Appellant should not be considered by the Board due to the fact that none of the sales could be supported through internet listing sites.

The Assessor provided four comparable sales with an indicated value range of \$194,325 to \$217,893. The assessed value of the subject property at \$174,345 fell below this range.

The Assessor allowed a negative 40% adjustment for areas unfinished, plus a negative 31% depreciation factor for the unfinished home. The improvements included water and septic, valued at \$17,550 and a pole building at \$700, for a total improvement value of \$90,455.

The Board found no clear, cogent or convincing evidence to support the Appellant's estimated value of \$153,135 for the subject property.

The Board sustains the Assessor's valuation of \$83,890 for land and \$90,455 for the improvements, for a total of \$174,345 for the subject property.

Page 2

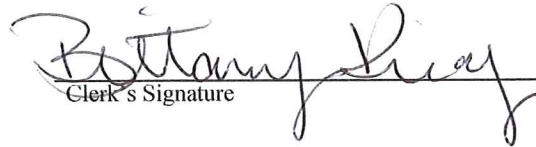
Petition No. 269.2019

Parcel No. 12108-41-90111

Dated this 27th day of August, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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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: Juanita Diane Eaton
 Parcel Number(s): 12108-44-00130
 Assessment Year: 2018 Petition Number: 270.2019
 Date(s) of Hearing: 8/27/2019

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>70,300</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>70,300</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>70,300</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>70,300</u>

This decision is based on our finding that:

The Appellants, Ben & Diane Eaton were in attendance. Their sons, Gene and Steve Cochran were also in attendance. The Assessor's office was represented by IdaMae Jensen.

The Appellant submitted four comparable sales and testified that the increase in land value for the subject property was based upon the last hearing dated July 19, 2018. In fact, the property was valued as of January 1, 2018 for \$70,300, an increase of 9.5%.

The Assessor testified that two of the Appellant's comparable sales were not typical listings. The Board could not consider these two sales as comparables. The two other comparable sales, along with two additional comparable sales, were included in the Assessor's sales grid. The indicated value of the four comparable sales ranged from \$49,455 to \$95,890.

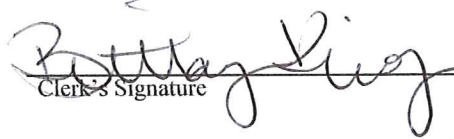
The Board found no clear, cogent or convincing evidence to support the Appellant's estimated value of \$64,190 for the subject property.

The Board sustains the Assessor's valuation of \$70,300 for the subject property.

Dated this 27th day of August, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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