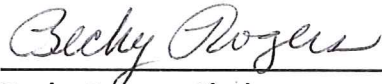


CERTIFICATE OF MAILING

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:

Gordon Riemland
PO Box 1309
Sultan, Wa 98294
Email: sidehack54@comcast.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: Gordon Riemland
 Parcel Number(s): 42209-51-00035
 Assessment Year: 2018 Petition Number: 266.2019
 Date(s) of Hearing: 8/29/2019

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>42,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>10,370</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>52,570</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>42,200</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>10,370</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>52,570</u>

This decision is based on our finding that:

The Appellant was not present. The Assessor was represented by IdaMae Jensen.

The Appellant indicated, as per his petition, that he purchased the property in August of 2016 for \$38,000 after the purchase price had been reduced over four years from the original price of \$58,000.

He also indicated that other parcels in the vicinity of the subject property were having difficulty selling.

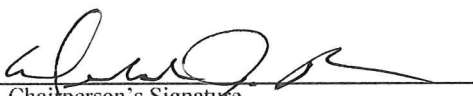
However, the Appellant did not provide any comparable sales or other evidence to support his estimated value of the property at \$38,000.

The Assessor provided eight comparable sales which ranged in value from \$40,125 to \$59,235 all within close proximity to the subject property. The value of the subject property fell within this range.

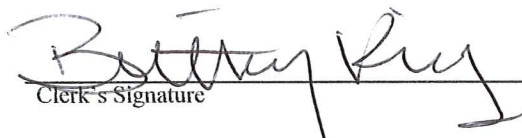
The Board found no clear, cogent or convincing evidence to overrule the Assessor's valuation of the subject property.

Therefore, the Board sustains the Assessor's assessed valuation of \$42,200 for the land and \$10,370 for the improvements, for a total of \$52,570.

Dated this 29th 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 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:

Lita Johnson
434 East Pointes Drive East
Shelton, Wa 98584
Email: lita@litajohnson.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: Lita Johnson
 Parcel Number(s): 12119-53-00024
 Assessment Year: 2018 Petition Number: 272.2019
 Date(s) of Hearing: 8/29/2019

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>20,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>372,465</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>392,465</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>20,000</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>326,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>346,000</u>

This decision is based on our finding that:

The Appellant Lita Faye Johnson was in attendance along with Al Keim (sp?), who signed in as an observer. The Assessor was represented by IdaMae Jensen.

The Appellant testified that she purchased the property for \$346,000 in 2018. The Appellant testified that this sale was an arm's length agreement. The Appellant also provided four comparable sales to support her estimate of value of \$326,000 for the subject property.

The Appellant also provided an evaluation of the six comparable sales submitted by the Assessor's representative. The Appellant questioned the Assessor's methodology.

The Assessor testified that the values exhibited in the grid of comparable sales were all based on market value as well as the Marshall and Swift guide.

The indicated values of all comps provided by the Assessor ranged from \$332,839 to \$448,125. The new value set by the Board for the subject property fell within this range.

The Board determined that the 2018 purchase price of \$346,000 represented the fair market value for this property.

Therefore, the Board overrules the assessed valuation of the property of \$392,465 and sets the value for the subject property at \$346,000.

Dated this 29th 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.

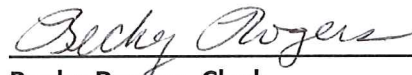
Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on 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:

Russell & Lynette Wickett
91 SE Blackwelder Rd
Shelton, Wa 98584
Email: rwickett@aol.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: Russell & Lynette Wickett

Parcel Number(s): 31920-22-00150

Assessment Year: 2018

Petition Number: 273.2019

Date(s) of Hearing: 8/29/2019

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>46,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>339,595</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>386,095</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>46,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>306,985</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>353,485</u>

This decision is based on our finding that:

The Appellant was not present for the hearing. The Assessor's representative was also not present.

The Board reviewed the information submitted by the Appellant, including the Appellant's estimate of value of \$25,000 for the land and \$250,000 for the improvements.

The Board also took into consideration the Appellant's note that the driveway easement could possibly devalue the subject property.

The Assessor submitted an Assessment Roll Correction indicating that a comparative analysis warranted a reduction in the value of the subject property due to the proximity of the neighboring driveway.

The Assessment Roll Correction indicated that the true and fair value of the subject property should be \$46,500 for the land, \$306,985 for the improvements for a total of \$353,485 for the subject property.

The Board overrules the original assessed value of \$386,095 and sets the value of the subject property at \$353,485.

Dated this 29th 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