

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:

Malaika & Michael Eaton
1911 N. 44th St
Seattle, WA 98103
Email: malaikameaton@gmail.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: Malaika & Michael Eaton

Parcel Number(s): 22025-50-00021

Assessment Year: 2018

Petition Number: 279.2019

Date(s) of Hearing: 9/5/2019

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>222,185</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>14,580</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>236,765</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>222,185</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>222,185</u>

This decision is based on our finding that:

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

The Board reviewed the petition as submitted by the Appellant. The Appellant estimated that the true and fair value of the property was \$195,000 for the land with no improvements. The Appellant indicated that they purchased the land in 2017 for \$195,000 as an arm's length agreement.

The Assessor provided five comparable sales with a range, as adjusted, of \$187,085 to \$380,230. These sales occurred in 2016, 2017 and 2018. The Assessor also submitted a map of the area surrounding the subject property which provided information showing the subject property was equalized within the immediate neighborhood. The Assessor also testified that because there were no utilities on the property the value was reduced by \$14,580, bringing the current assessed value to \$222,185 for the land.

The Appellant provided no evidence that the Assessor's recommended adjusted value was in error.

Therefore, the Board supports the Assessor's recommended assessed value of \$222,185 for the subject property.

Dated this 5th day of September, 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:

John Brottem
5847 Swayne Dr NE
Olympia, Wa 98516
Email: john.brottem@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: John Brottem
Parcel Number(s): 31914-24-90021
Assessment Year: 2018 Petition Number: 264.2019
Date(s) of Hearing: 9/5/2019

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>270,430</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>270,430</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>270,430</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>270,430</u>

This decision is based on our finding that:

The Appellant John Brottem was present. The Assessor was represented by IdaMae Jensen.

The petition submitted by John Brottem indicated that his estimate of the true and fair value of the subject property was \$200,000. He testified this property was bare land with no improvements. Mr. Brottem as evidence, submitted 25 of the most recent saltwater sales in Thurston county, supplied by the Virgil Adams Real Estate Inc.

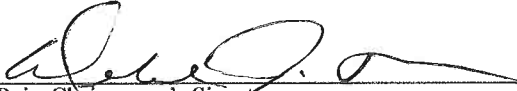
The Assessor's representative submitted four comparable sales with adjusted values ranging from \$199,255 to \$298,895. The assessed value of the subject property fell within this range. All comparable sales were in the immediate vicinity of the subject property.

The Board determined that the evidence submitted by the Appellant, in respect to the comparable sales in Thurston County, were not relevant to sales in Mason County.

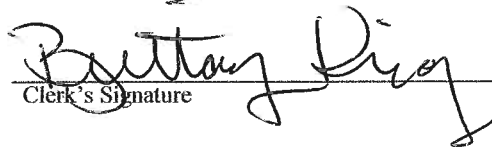
Therefore, the Board found no clear, cogent or convincing evidence to overrule the Assessor's assessed valuation of \$270,430.

Therefore, the Board sustains the value of the subject property at \$270,430

Dated this 5th day of September, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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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:

Chatha Investments, LLC
c/o Surat Chatha
9725 South 237th Place
Kent, WA 98031
Email: suratchatha@yahoo.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: Chatha Investments, LLC Surat Chatha

Parcel Number(s): 32018-51-16006

Assessment Year: 2018

Petition Number: 282.2019

Date(s) of Hearing: 9/5/2019

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>247,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>879,010</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>1,126,510</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>247,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>879,010</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>1,126,510</u>

This decision is based on our finding that:

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

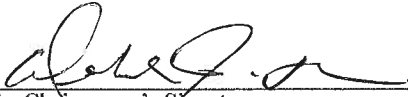
The Board reviewed the petition submitted by the Appellant. On the petition the Appellant submitted an estimate of true and fair value for the land at \$280,500 and \$494,795 for the improvements, for a total of \$775,295 for the subject property. The Appellant indicated there had been no improvements since he purchased the building in 2016 for \$1,100,000. The Appellant also provided three notices of value which ranged from \$1,624,245 to \$1,126,510 with a final adjusted value of \$1,126,510. The petition includes information that the subject property is commercial land with a commercial building with a lot size of .69 acres.

The Assessor testified that the land is valued based on square footage at \$247,500. The improvement value includes an 18,270 square foot structure built in 1965. The current assessed value reflects a 10% economic adjustment.

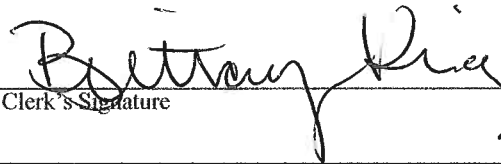
The Appellant provided no documentation, no clear, cogent or convincing evidence to support his estimated value of \$775,295.

Therefore, the Board sustains the Assessor's valuation of \$1,126,510 for the subject property.

Dated this 5th day of September, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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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:

Brandon Smith
3811 NE Bear Creek Dewatto Rd
Belfair, WA 98528
Email: bjhovvey@yahoo.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: Brandon Smith
 Parcel Number(s): 22319-43-09050
 Assessment Year: 2018 Petition Number: 283.2019
 Date(s) of Hearing: 9/5/2019

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>31,675</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>16,740</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>48,415</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>31,675</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>14,240</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>45,915</u>

This decision is based on our finding that:

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

The Appellant submitted a completed petition indicating his estimated true and fair value of the subject property at \$31,675 for the land only. The Appellant also submitted three comparable sales. However, the sales prices were omitted so the Board did not have enough information to consider these comparable sales. The Appellant also submitted extensive documentation of taxed values for other properties in this neighborhood. The Board could not consider as evidence these Mason County assessments or taxes for other properties.

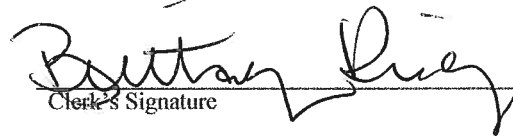
The Appellant's petition notes that this property was purchased for \$35,000 in 2011.

The Assessor submitted four comparable sales ranging from \$42,795 to \$49,255 as adjusted. The sales of all comparables took place between 2016 and 2017. All comparable sales were within the general vicinity of the subject property.

The Assessor testified that the shared well on the subject property should have been valued at \$2,500 as opposed to the \$5,000 currently assessed value. Therefore, the Board adjusted the improvement value and set it at \$14,240 and sustained the land value of \$31,675 for a total of \$45,915 for the subject property.

Dated this 5th day of September, 2019


Deborah Reis, Chairperson's Signature


Clerk's Signature

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