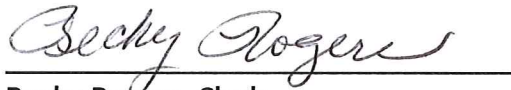


CERTIFICATE OF MAILING

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:

Carol Dana
361 E Greenberg Lane
Belfair, WA 98528
Email: carol.a.dana@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: Carol Dana
Parcel Number(s): 22223-76-00120
Assessment Year: 2018 Petition Number: 285.2019
Date(s) of Hearing: 9/10/2019

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>53,525</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>391,585</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>445,110</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>53,525</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>391,585</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>445,110</u>

This decision is based on our finding that:

Carol Dana, Appellant, was not in attendance at the hearing on September 10, 2019. The Assessor was represented by IdaMae Jensen and Joshua Green at the hearing.

The Board reviewed the information submitted by the Appellant including the Appellant's estimate of true and fair value for the property at a total of \$412,000. To support the estimate of value, the Appellant provided three fee appraisals.

The fee appraisals were all conducted in early 2017. The appraisals stated that the value of the property fell between \$395,000 and \$412,000.

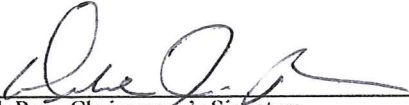
The Board questioned the fee appraisal's methodology and the selection of comparable sales included in all three fee appraisals.

The Assessor provided four reasonably similar and proximate comparable sales. The value range of these comparable sales were \$422,340 to \$506,310. The value of the subject property fell within this range.

The Board found no clear, cogent or convincing evidence to overrule the assessed value of \$445,110.

The Board therefore sustains the original assessed value of \$53,525 for the land and \$391,585 for the improvements for a total of \$445,110 for the subject property.

Dated this 10th 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.

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:

Jerry & Eva Costacos
801 4th Ave
Seattle, WA 98104
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: Jerry & Eva Costacos
Parcel Number(s): 22218-34-00070
Assessment Year: 2018 Petition Number: 286.2019
Date(s) of Hearing: 9/10/2019

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>253,460</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>16,990</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>270,450</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>253,460</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>16,990</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>270,450</u>

This decision is based on our finding that:

The property owners, Jerry & Eva Costacos, were not present at the hearing on September 10, 2019. The Assessor was represented by IdaMae Jensen.

The Board reviewed all the information provided by the Appellant, including the petition, the Appellant's estimate of value, and a letter provided by the Appellant in which he noted the parcel east of the subject property was appraised at \$281,945. The Appellant noted the subject property was too small to build a home. The Appellant also provided an opinion that the Assessor failed to comply with RCW 84.40.030.

The Appellant also provided three maps to support his evidence that the parcel was overvalued.

The Assessor provided nine comparable sales, as adjusted, ranging from \$110,515 to \$730,970 and the value of the subject property fell within this range.

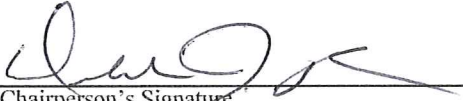
The Assessor also testified that the subject parcel had significant depth and 50' of waterfront which added to its value.

In the Assessor's letter of August 22, 2019, the Assessor testified that a request for a reduction in value was in error. The Assessor also testified the property was equalized within the neighborhood and the value of the subject property should be sustained at \$270,450.

The Board noted the property was purchased in 2016 for \$270,000. The Board also noted the improvements included a well, septic system, and power and that the property was buildable.

Therefore the Board sustains the assessed valuation of \$270,450; with the land valued at \$253,460 and improvements valued at \$16,990.

Dated this 10th day of September, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

NOTICE

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