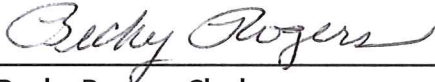


## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on September 20, 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:

Wade Duffy  
1244 SE Phillips Rd  
Shelton, WA 98584  
Email: n/a

Patti McLean  
Mason County Assessor  
411 N. 5<sup>th</sup> 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: Wade Duffy  
 Parcel Number(s): 32035-75-00200  
 Assessment Year: 2018 Petition Number: 294.2019  
 Date(s) of Hearing: 9/17/2019

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>83,485</u>               |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>288,315</u>              |
| <input type="checkbox"/> Minerals                | \$ | <u>                    </u> |
| <input type="checkbox"/> Personal Property       | \$ | <u>                    </u> |
| Total Value                                      | \$ | <u>371,800</u>              |

**BOE True and Fair Value Determination**

|  |    |                             |
|--|----|-----------------------------|
| <input checked="" type="checkbox"/> Land         | \$ | <u>83,485</u>               |
| <input checked="" type="checkbox"/> Improvements | \$ | <u>288,315</u>              |
| <input type="checkbox"/> Minerals                | \$ | <u>                    </u> |
| <input type="checkbox"/> Personal Property       | \$ | <u>                    </u> |
| Total Value                                      | \$ | <u>371,800</u>              |

This decision is based on our finding that:

The owner, Wade Duffy, was not present at the hearing on September 17, 2019. IdaMae Jensen and Joshua Green, Assessor's Representatives, were present.

The Board reviewed the information that the Appellant supplied on the petition. The Appellant indicated that his assessed value increased 27.5% for the current year and was raised 14.9% the previous year.

The Appellant also estimated the fair market value of the subject property at \$75,652.75 for the land and \$259,670 for the improvements for a total of \$335,322.75.

The Assessor provided five comparable sales with a value range of \$336,469 to \$436,727. The value of the subject property fell within this range.

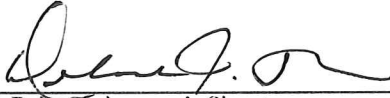
The Assessor testified that the increase in value for 2017 was supported by a statistical update and the increase in value for 2018 was due to a physical inspection of the property.

The Assessor also testified that the value of the subject property was in common with the subject's neighborhood.

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

Therefore, the Board sustains the value of the subject property at \$83,485 for the land and \$288,315 for the improvements for a total of \$371,800.

Dated this 17th 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](http://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 20, 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:

Lisa Weyh  
3530 NE Old Belfair Hwy 3  
Belfair, WA 98528  
Email: lisaweyh1968@gmail.com

Patti McLean  
Mason County Assessor  
411 N. 5<sup>th</sup> 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: Lisa Weyh  
Parcel Number(s): 22309-76-90200  
Assessment Year: 2018 Petition Number: 296.2019  
Date(s) of Hearing: 9/17/2019

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>45,880</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>          </u> |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>45,880</u>     |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input checked="" type="checkbox"/> Land   | \$ | <u>38,000</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>          </u> |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>38,000</u>     |

This decision is based on our finding that:

The Appellant, Lisa Weyh, was not present at the hearing on September 17, 2019. The Assessor was represented by IdaMae Jensen and Joshua Green at the hearing.

The Appellant submitted four comparable sales on the petition. The comparable sales ranged in value from \$32,800 to \$39,000 and all lots were 2.5 acres. The date of sales ranged from 2016 to 2018.

The Appellant indicated the property was purchased at \$38,000 on June 26, 2018.

The Assessor testified that all four comparable sales submitted by the Appellant were located out of the subject's area. Therefore, the Board gave little weight to these comparable sales.

The Assessor submitted four comparable sales all within the immediate neighborhood of the subject property. Three of these sales were 2.5 acres in size and the Assessor testified that all three sold below their assessed value.

The Board determined that the recent purchase price of the subject property on June 2018 at \$38,000 represented the fair market value for the subject property.

Therefore, the Board overrules the assessed valuation of \$45,880 and sets the value at \$38,000 for the subject property.

Dated this 17th day of September, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

**NOTICE**

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