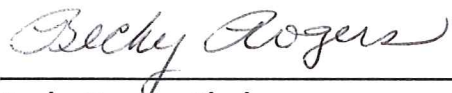


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on September 27, 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:

Beau August et al
Natalie Scantlen & Kathleen Korpela
7638 Winona Ave N
Seattle, WA 98103-4840
Email: beauaugust@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: Beau August et al Natalie Scantlen & Kathleen Korpela
 Parcel Number(s): 52008-50-00001
 Assessment Year: 2018 Petition Number: 302.2019
 Date(s) of Hearing: 9/24/2019

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>191,480</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>23,605</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>215,085</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>191,480</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>23,605</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>215,085</u>

This decision is based on our finding that:

The Appellants, Beau August et al, Natalie Scantlen, and Kathleen Korpela, were not present at the hearing on September 24, 2019. The Assessor was represented by IdaMae Jensen at the hearing.

The Board reviewed the information submitted by the Appellant including the petition and a complete fee appraisal.

The Appellants fee appraisal listed three comparable sales. The Board did not consider these sales as: one was located on an inferior lake that does not allow the same level of water sports; comparable sale two was an estate sale; and comparable sale three was a short sale.

The Appellants petition noted an inter-family sale of the subject property took place May 2018 for \$165,000. This sale was a family transaction and not an arm's length sale.

The Assessor noted that the improvement value included septic, water and power on the property. These improvements were valued at \$13,500. The total cabin value equalled \$10,106. Although the cabin was determined to be low quality, in need of maintenance, the footprint was valued for the possibility of future development.

The Assessor included a map showing that the value of the subject property was equalized within the immediate neighborhood.

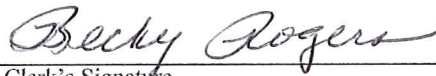
The Board found no clear, cogent or convincing evidence to overrule the Assessor's valuation.

The Board sustains the Assessor's valuation of \$191,480 for the land and \$23,605 for the improvements for a total of \$215,085 for the subject property.

Dated this 24th 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.

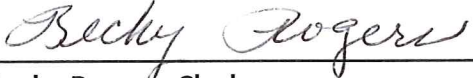
Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on September 27, 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:

Roland Savage
PO Box 411
Poulsbo, WA 98370
Email: savages44@earthlink.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: Roland Savage
 Parcel Number(s): 12207-75-00440
 Assessment Year: 2018 Petition Number: 304.2019
 Date(s) of Hearing: 9/24/2019

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

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>52,990</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>95,380</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>148,370</u>

<input checked="" type="checkbox"/> Land	\$	<u>52,990</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>95,380</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>148,370</u>

This decision is based on our finding that:

Roland Savage, Appellant, was not present at the hearing on September 24, 2019. IdaMae Jensen, Assessor's Representative, was present at the hearing.

The Board reviewed the information submitted by the Appellant. The Appellant estimated the value of the land at \$50,420 and improvements at \$72,000 for a total value of \$122,420.

The Appellant noted one-half of the property was not developable due to a gas line and power line easement. He also noted he purchased the property for \$95,000.

The Appellant submitted five comparable sales to support his estimate of value. The sales value range was \$74,293 - \$119,515. The sales dates ranged from 2013 to 2018.

TerraScan TaxSifter documents was all the evidence provided by the Appellant to support these comparable sales. It should be noted that the Board cannot consider these TerraScan TaxSifter documents as evidence to support market value.

The Assessor testified that the subject property could not be further developed due to the Rural Residential 5 zoning.

The Assessor also testified that the improvements on the property consisted of a doublewide manufactured home. This improvement was depreciated at 22% for normal wear, tear and aging. Additionally, an economic adjustment of 43% brought the depreciated value to \$76,075. The septic and water systems were valued at \$19,305 which brought the total improvement value to \$95,380.

The Assessor provided four comparable sales ranging in value from \$102,399 - \$219,459 as adjusted. The subject property value fell within this range.

The Assessor testified that the value of the subject property was equalized within the immediate neighborhood.

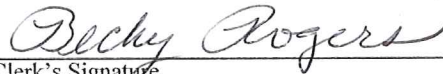
The Board found no clear, cogent or convincing evidence to overrule the Assessor's valuation.

The Board sustains the Assessor's valuation of \$95,380 for the improvements and \$52,990 for the land for a total of \$148,370 for the subject property.

Dated this 24th 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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