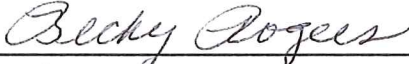


CERTIFICATE OF MAILING

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:

Dan & Rhonda James
21252-94th Place S.
Kent, WA 98032
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: Dan & Rhonda James
 Parcel Number(s): 32016-50-00010
 Assessment Year: 2018 Petition Number: 306.2019
 Date(s) of Hearing: 9/26/2019

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>37,655</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>37,655</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>37,655</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>37,655</u>

This decision is based on our finding that:

The Appellants, Dan & Rhonda James, were not present at the hearing on September 26, 2019. IdaMae Jensen, Assessor's Representative, was present at the hearing.

The Appellants indicated, as per the petition, that this waterfront lot has no road access and therefore the Appellants estimated the true and fair value of the property was \$15,000.

The Appellants provided no additional evidence.

The Assessor testified that access is deeded in the subject's legal description.

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

The Board therefore upholds the assessed value at \$37,655 for the subject property.

Dated this 26th day of September, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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Becky Rogers, Clerk
Mason County Board of Equalization

**Order of the Mason County
Board of Equalization**

Property Owner: Dan & Rhonda James
 Parcel Number(s): 32016-50-00029
 Assessment Year: 2018 Petition Number: 307.2019
 Date(s) of Hearing: 9/26/2019

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>54,780</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>54,780</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>43,825</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>43,825</u>

This decision is based on our finding that:

The Appellants, Dan & Rhonda James, were not present at the hearing on September 26, 2019. IdaMae Jensen, Assessor's Representative, was present at the hearing.

The Appellants estimated the true and fair value of this property at \$15,000. The Appellants also noted on the petition the land has no access or egress. The property is also in the Shorecrest HOA.

The Assessor testified that, upon inspection, this property had no view and therefore an adjustment was made to the initial valuation of \$54,780 and recommended the value be reduced to \$43,825.

The Assessor provided three comparable sales with an indicated value of \$41,490 to \$66,350 bracketing the new suggested value at \$43,825.

The Assessor also testified that future access to this property was highly likely due to the proximity of three improved roads.

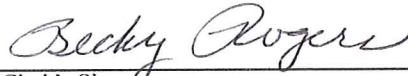
The Board found the Appellants did not provide a preponderance of evidence to support their estimate of value.

Therefore, the Board overrules the original assessed value of \$54,780 and sets the new value at \$43,825 for the subject property.

Dated this 26th day of September, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

NOTICE

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Becky Rogers, Clerk
Mason County Board of Equalization

**Order of the Mason County
Board of Equalization**

Property Owner: Dan & Rhonda James
 Parcel Number(s): 32016-50-00903
 Assessment Year: 2018 Petition Number: 308.2019
 Date(s) of Hearing: 9/26/2019

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>31,955</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>102,385</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>134,340</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>31,955</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>90,925</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>122,880</u>

This decision is based on our finding that:

The Appellants, Dan & Rhonda James, were not present at the hearing on September 26, 2019. IdaMae Jensen, Assessor's Representative, was present at the hearing.

The Appellants submitted an estimate of value of \$55,000 for the subject property. The Appellants also noted that the "unfinished log home has high cost to cure".

The Assessor noted that the log home was in average condition, but fifty percent unfinished.

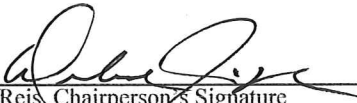
The Assessor inspected the exterior of the home and determined, although new construction, the home is no longer in new condition. The Assessor testified she also lowered the condition level to average and removed the economic adjustment.

The Board accepted the revised recommended value of \$122,880 with \$31,995 for the land and \$90,925 for improvements for a total of \$122,880.

The Board found the Appellants did not provide a preponderance of evidence to support their value.

Therefore, the Board overrules the assessed value and sets the land value at \$31,955 and the improvement value at \$90,925 for a total of \$122,880, as recommended by the Assessor, for the subject property.

Dated this 26th day of September, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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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: Dan & Rhonda James
 Parcel Number(s): 32016-50-00904
 Assessment Year: 2018 Petition Number: 309.2019
 Date(s) of Hearing: 9/26/2019

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>43,825</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>13,645</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>57,470</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>43,825</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>13,645</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>57,470</u>

This decision is based on our finding that:

The Appellants, Dan & Rhonda James, were not present at the hearing on September 26, 2019. The Assessor was represented by IdaMae Jensen at the hearing.

On the petition, the Appellants provided an estimate of value of \$20,000 for the land and \$5,000 for improvements for a total of \$25,000. The Appellant noted that the "land egress is difficult/steep".

The Assessor testified that the property had sloping terrain but the 3.25 acres allowed for at least two building sites.

Currently, the subject site is partially cleared and contains a concrete bulkhead with a small cabin, carport and garage. The improvements also included water valued at \$5,000 and the cabin and storage valued at \$7,746.

The land assessment has not increased from the previous year.

The Assessor provided three comparable sales with an indicated value range from \$55,135 to \$79,995. The subject value falls within this range.

The Board found no clear, cogent, or convincing evidence as provided by the Appellant to overrule the assessed value.

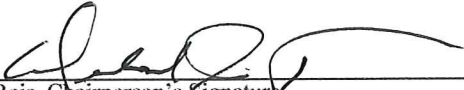
Therefore, the Board sets the value at \$43,825 for the land and \$13,645 for the improvements for a total of \$57,470 for the subject property.

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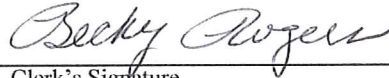
Petition No. 309.2019

Parcel No. 32016-50-00904

Dated this 26th day of September, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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Becky Rogers, Clerk
Mason County Board of Equalization

**Order of the Mason County
Board of Equalization**

Property Owner: Dan & Rhonda James
Parcel Number(s): 32016-53-06002
Assessment Year: 2018 Petition Number: 310.2019
Date(s) of Hearing: 9/26/2019

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>12,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>309,435</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>321,835</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>12,400</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>309,435</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>321,835</u>

This decision is based on our finding that:

Dan & Rhonda James, Appellants, were not present at the hearing on September 26, 2019. IdaMae Jensen, Assessor's Representative, was present at the hearing.

On the petition, the Appellants provided an estimate of value of \$169,000 - \$200,000 for the subject property. The Appellants also noted the property was located in a "poor neighborhood".

The Appellants provided no additional evidence to support their estimate of value.

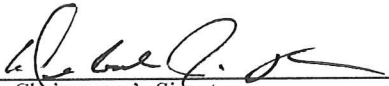
The Assessor noted that the home was built in 2008 with good quality materials and was in average condition, at the time of an exterior inspection.

The Assessor noted the property was situated on a paved road and provided four comparable sales. As adjusted, these sales ranged from \$280,740 to \$339,076. The subject property's value fell within this range.

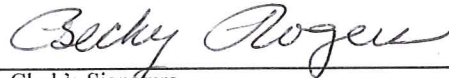
The Board found the Appellants provided no clear, cogent, or convincing evidence to overrule the assessed value.

Therefore, the Board set the land value at \$12,400 and the improvement value at \$309,435 for a total of \$321,835 for the subject property.

Dated this 26th day of September, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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