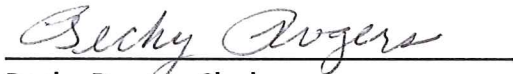


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on October 4, 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:

Elmer Patterson
PO Box 342
Sheton, WA 98584
Email: spiritkarts@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: Elmer Patterson
 Parcel Number(s): 22017-51-00081
 Assessment Year: 2018 Petition Number: 342.2019
 Date(s) of Hearing: 10/1/2019

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>9,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,825</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>12,325</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>4,870</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>7,370</u>

This decision is based on our finding that:

The Appellant, Elmer Patterson, was present at the hearing on October 1, 2019. The Assessor was represented by IdaMae Jensen and Joshua Green.

The Appellant provided thirteen comparable sales with actual sales ranging from 6/2017 through 7/2019, ranging in value from \$4,000 - \$6,000.

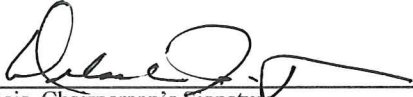
The Appellant stated he purchased the property for \$5,000 in January 2018. At the hearing, the Appellant orally presented an additional 25 comparable properties with no additional documentary evidence to support their value.

The Assessor provided thirteen comparable sales within the Timberlakes community. The thirteen sales included two of the Appellant's comparable sales. The Assessor also commented that eleven of the thirteen sales presented by the Appellant, in the original application, were disqualified, as they were not arm's length transactions. The Assessor determined that the abstracted mean value for all thirteen sales, land only, was \$5,937. The abstracted median value for the Assessor's comparable sales was \$4,870.

The Board found no preponderance of evidence to overrule the Assessor's valuation for the subject property.

Therefore, the Board overrules the original assessed valuation of \$12,325 and sets the value for the subject property at \$4,870 for the land and \$2,500 for the improvements for a total of \$7,370.

Dated this 1st day of October, 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 October 4, 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:

Bert Cutler, Jr.
PO Box 257
Allyn, Wa 98524
Email: NA

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: Bert Cutler, Jr.
 Parcel Number(s): 22132-50-00045
 Assessment Year: 2018 Petition Number: 265.2019
 Date(s) of Hearing: 10/1/2019

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>163,840</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>99,890</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>263,730</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>163,840</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>99,890</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>263,730</u>

This decision is based on our finding that:

The Appellant, Bert Cutler, Jr., was present at the hearing on October 1, 2019. IdaMae Jensen and Joshua Green, Assessor's Representatives, were present.

The Appellant testified as to the condition of the home which was built in 1957. The condition was deteriorating and there had been no home improvements since it was built.

The Appellant also testified that he built a garage on the property in 2003.

The Appellant also indicated the land value at \$163,840 was not under appeal. He estimated the value of the improvements at \$76,840 due to their condition.

The Assessor testified that the value of the home had been depreciated at 53% due to its age and condition. The Assessor also testified that the assessed improvement value included \$17,550 for septic and water and \$28,262 for the garage.

The Assessor submitted five comparable sales with an indicated value range of \$278,205 - \$361,578. All comparable sales were within reasonable proximity to the subject property and all were waterfront properties with improvements built between 1930 and 1976. The subject property fell below the indicated value range of the comparable sales.

The Board found the Appellant had submitted no clear, cogent and convincing evidence to overrule the Assessor's original valuation.

Therefore, the Board sustains the value at \$163,840 for the land and \$99,890 for the improvements for a total of \$263,730 for the subject property.

Dated this 1st day of October, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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