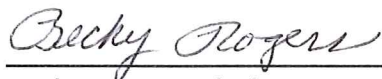


CERTIFICATE OF MAILING

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:

Bonnie B Ruff
PO Box 335
Belfair, WA 98528
Email: bbruff@hotmail.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: Bonnie B Ruff

Parcel Number(s): 22209-54-00068

Assessment Year: 2018

Petition Number: 315.2019

Date(s) of Hearing: 10/3/2019

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>42,785</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>42,785</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>42,785</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>42,785</u>

This decision is based on our finding that:

Bonnie B Ruff, Appellant, was not present at the hearing on October 3, 2019. The Assessor was represented by IdaMae Jensen and Joshua Green.

The Board considered the Appellant's purchase price of \$20,000 on March 9, 2018 and recognized it was an arm's length agreement.

The Assessor submitted four comparable sales with adjusted values ranging from \$42,450 – \$53,145. All comparables were located within the immediate neighborhood of the subject property and sold between April 2016 to June 2017.

The Assessor also submitted a map of the immediate area surrounding the subject property noting that the surrounding properties were all assessed in the \$42,000 range and noted all properties were equalized within the subject neighborhood.

The Board gave considerable consideration to the equalization within the neighborhood.

Therefore the Board sustains the value of the subject property at \$42,785.

Dated this 3rd 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

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Belfair, WA 98528
Email: bbruff@hotmail.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: Bonnie B Ruff
 Parcel Number(s): 22209-54-00069
 Assessment Year: 2018 Petition Number: 316.2019
 Date(s) of Hearing: 10/3/2019

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	\$	42,785
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	42,785

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	42,785
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	42,785

This decision is based on our finding that:

Bonnie B Ruff, Appellant, was not present at the hearing on October 3, 2019. The Assessor was represented by IdaMae Jensen and Joshua Green.

The Board considered the Appellant's purchase price of \$20,000 on March 9, 2018 and recognized it was an arm's length agreement.

The Appellant noted they had improved the property with a \$3,500 metal carport, but the Board did not consider this as it was installed after the assessment date of January 1, 2018.

The Assessor submitted four comparable sales with adjusted values ranging from \$42,450 – \$53,145. All comparables were located within the immediate neighborhood of the subject property and sold between April 2016 to June 2017.

The Assessor also submitted a map of the immediate area surrounding the subject property noting that the surrounding properties were all assessed in the \$42,000 range and noted all properties were equalized within the subject neighborhood.

The Board gave considerable consideration to the equalization within the neighborhood.

Therefore the Board sustains the value of the subject property at \$42,785.

Dated this 3rd day of October, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

NOTICE

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