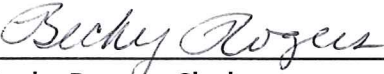


## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on October 18, 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:

Richard Azpitarte  
31632 172nd Ave SE  
Auburn, WA 98092  
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: Richard Azpitarte  
 Parcel Number(s): 22030-14-00040  
 Assessment Year: 2018 Petition Number: 327.2019  
 Date(s) of Hearing: 10/15/2019

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>76,950</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>127,550</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>204,500</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>76,950</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>58,960</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>135,910</u>

This decision is based on our finding that:

The Appellant, Richard Azpitarte, was not in attendance at the hearing on Tuesday, October 15, 2019. IdaMae Jensen, Assessor's Representative, was in attendance.

The Board reviewed the information on the petition submitted by the Appellant.

The Appellant indicated that the property was purchased in July 2014 for \$100,000. The Appellant noted that there had been no improvements made to the property since it was purchased.


The Assessor's Representative testified that a revaluation of the subject property took place in 2018, at which time an error was noted in the original assessed value. The Assessor testified the improvements included a 1984 manufactured home in fair/average condition.

An assessment roll correction was provided by the Assessor in which the value was reduced from \$204,500 total for the subject property to \$135,910, which included \$76,950 for the land and \$58,960 for the improvements.

The Board accepts the values recommended by the Assessor and sets the value of the subject property at a total of \$135,910.

Dated this 15<sup>th</sup> day of October, 2019

  
Deborah Reis, Chairperson's Signature

  
Clerk's Signature

<b>NOTICE</b>
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 <a href="http://bta.state.wa.us/appeal/forms.htm">bta.state.wa.us/appeal/forms.htm</a> 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.

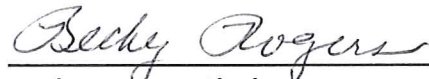
**Distribution: • Assessor • Petitioner • BOE File**

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on October 18, 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:

John Krause  
6695 SE Arcadia Rd  
Shelton, WA 98584  
Email: jkrause54@msn.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: John Krause  
Parcel Number(s): 22029-75-00030  
Assessment Year: 2018 Petition Number: 328.2019  
Date(s) of Hearing: 10/15/2019

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>139,315</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>391,880</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>531,195</u>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>139,315</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>391,880</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>531,195</u>

This decision is based on our finding that:

John Krause, Appellant, was not present at the hearing on Tuesday, October 15, 2019. The Assessor was represented by IdaMae Jensen and Joshua Green.

The Board reviewed the information submitted on the Appellant's petition, as well as the two fee appraisals as evidence.

The Appellant did not provide an estimate of value. However, fee appraisal #1 valued the property at \$502,000. Fee appraisal #2 valued the property at \$475,000.

Neither fee appraisals included the additional residence, a manufactured home on the property.

In valuing the subject property, the Assessor testified that the manufactured home was included, as well as the primary residence, in the total value of the subject property. Therefore, the assessed value of \$531,195 included the value of this 2011 manufactured home.

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

The Board sets the value at \$391,880 for improvements and \$139,315 for the land for a total of \$531,195 for the subject property.

Dated this 15<sup>th</sup> day of October, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

**NOTICE**

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**Distribution: • Assessor • Petitioner • BOE File**