

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:

Beach House at Hood Canal LLC
c/o Richard & Heather Conniff
6811 - 120th Ave NE
Kirkland, WA 98033
Email: pconniff@leadappraisal.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: Beach House at Hood Canal LLC Richard & Heather Conniff
Parcel Number(s): 22222-12-90072
Assessment Year: 2018 Petition Number: 323.2019
Date(s) of Hearing: 10/10/2019

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>796,920</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>547,985</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>1,344,905</u>

<input checked="" type="checkbox"/> Land	\$	<u>539,885</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>481,225</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>1,021,110</u>

This decision is based on our finding that:

The Appellant was not present. The Assessor's office was represented by IdaMae Jensen and Joshua Green.

The Board reviewed the information submitted by the Appellant, including the petition and the sales comparison worksheet. The Appellant submitted four comparable sales with a date ranging from August 2017 to June 2018. The 2018 date of sale occurred after the assessment date of January 2018. The Board did not consider this sale. In addition, two of the comparable sales were located outside of Mason county. The Board also did not consider these sales.

The Assessor representative's testified they had recently inspected the interior of the property and found the condition was somewhat dated. In addition, the Assessor testified that a portion of the waterfront was less than prime waterfront and adjusted the value accordingly.

The Assessor submitted an assessment roll correction of \$539,885 for the land and \$481,225 for the improvements, for a total of \$1,021,110 for the subject property.

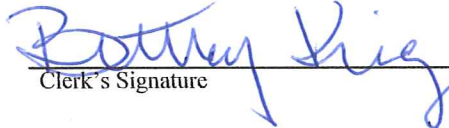
The Board found the Appellant did not provide a preponderance of evidence to overrule the Assessor's adjusted valuation.

Therefore, the Board overrules the original valuation of \$1,344,905 and sets the value of the subject property at \$539,885 for the land and \$481,225 for the improvements, for a total of \$1,021,110 for the subject property.

Dated this 10th 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.

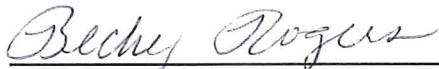
Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on October 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:

Michael H Glaser
1450 E Ballow Rd
Shelton, WA 98584
Email: mikeglaser56@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: Michael H Glaser
 Parcel Number(s): 22012-12-90114
 Assessment Year: 2018 Petition Number: 325.2019
 Date(s) of Hearing: 10/10/2019

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	\$	247,810
<input checked="" type="checkbox"/> Improvements	\$	532,965
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	780,775

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	247,810
<input checked="" type="checkbox"/> Improvements	\$	485,855
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	733,665

This decision is based on our finding that:

The Appellants, Michael and Shelley Glaser were present. The Assessor's office was represented by IdaMae Jensen and Joshua Green.

The Appellants testified that the estimated value of the land should be \$125,000, the home, shop and ADU should be valued at \$425,000 for a total of \$550,000. To support the estimate of value the Appellant provided one comparable sale dated May 31, 2018. The Appellant also testified that the home needed maintenance and repair. The home was built in 1982. The Appellant testified that the septic system is failing, the deck is deteriorating and the roof needed repairs.

The Assessor testified that there were two homes on the property. One, a permanent residence and the other an ADU. The Assessor noted that the residence's foundation did appear to need repair, as well as the garage, the carport and septic system. Due to these conditions the Assessor testified that the quality of the garage and the carport were downgraded half a grade. Additionally, a 25% depreciation was given to reflect the condition of the roof. The deck was depreciated 80% to reflect its condition.

The Assessor provided six comparable sales with a value range of \$847,506 to \$942,400. The Assessor's recommended value for the subject property fell below this range at \$733,665.

The Board found the Appellant did not provide a preponderance of evidence to overrule the Assessor's reduced valuation.

Therefore, the Board overrules the original valuation of \$780,775 and sets the value for the subject property for the land at \$247,810, the improvements at \$485,855 for a total of \$733,665.

Dated this 10th day of October, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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