

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on November 1, 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:

Kathryn Fox-McDonnell
c/o Doug McDonnell
6425 Ray Nash Dr NW
Gig Harbor, WA 98335-5920
Email: kfox418@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: Kathryn Fox-McDonnell & Doug McDonnell
Parcel Number(s): 22005-50-00903
Assessment Year: 2018 Petition Number: 313.2019
Date(s) of Hearing: 10/24/2019

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>158,645</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>10,350</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>168,995</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>158,645</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>5,225</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>163,870</u>

This decision is based on our finding that:

The Appellants, Kathryn Fox-McDonnell and Doug McDonnell, were present. The Assessor was represented by IdaMae Jensen and Joshua Green.

The Appellant indicated on the petition their estimate of value at \$39,500 for the land and \$0 for improvements for a total of \$39,500.

The Appellant submitted two comparable sales and a listing. The Board did not consider these comparable sales as one sale was found not to be an arm's length transaction and one sale was not in a comparable location.

The Appellant did not submit any clear, cogent or convincing evidence to overrule the Assessor's revised valuation.

The Assessor submitted four comparable sales to support the assessed value for the land at \$158,645 and the improvements at a reduced value of \$5,225.

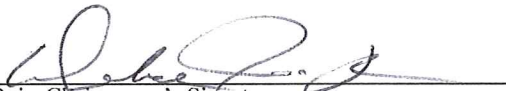
The Assessor submitted four vacant land sales on Phillip's Lake ranging from \$145,000 to \$223,000. The value of the subject property fell within this range.

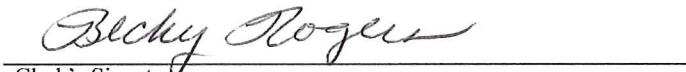
The Assessor also testified that the site appears to be buildable, in the absence of any concrete documentation indicating otherwise.

After revisiting the property, the Assessor determined that the improvements should be valued at \$5,225.

The Board accepted the reduced value of the property at \$5,225 for the improvements and \$158,645 for a total of \$163,870 for the subject property.

Dated this 24th 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.

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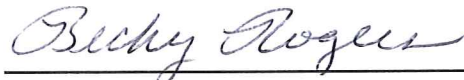
Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on November 1, 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:

Joshua & Elizabeth Zarling
4302 North Stevens Street
Tacoma, WA 98407
Email: joshzarling1@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: Joshua & Elizabeth Zarling
Parcel Number(s): 32310-50-02019
Assessment Year: 2018 Petition Number: 220.2019
Date(s) of Hearing: 10/24/2019

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>242,955</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>127,740</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>370,695</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>242,955</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>127,740</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>370,695</u>

This decision is based on our finding that:

The Appellant, Josh Zarling, was present at the hearing on October 24, 2019. The Assessor's Representatives at the hearing included Joshua Green and IdaMae Jensen.

The Appellant estimated the value of the land at \$110,000. The Appellant supported his estimate of value with numerous comparable sales and a fee appraisal dated April 2018.

The Appellant testified the subject property was purchased in May 2018, five months after the date of assessment, for \$370,000 which included the adjacent parcel. However, the two sites are determined to be independent building sites, which are valued separately and on their own merits.

The Board considered the 18 comparable sales submitted by the Appellant. Due to the sale dates of the comparable sales, location of the properties, and other non-qualifying factors, the Board did not give significant weight to these comparable sales.

The Assessor provided a sales grid of five comparable properties. All comparable sales are located along US Highway 101. The sales ranged in value from \$347,205 to \$434,360. The assessed value of the subject property fell within this range.

The Assessor submitted a location map indicating that the subject property was equalized within the general area.

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

Therefore, the Board sustains the value of the subject property at \$242,955 for the land and \$127,740 for the improvements for a total of \$370,695.

Dated this 24th day of October, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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4302 North Stevens Street
Tacoma, WA 98407
Email: joshzarling1@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: Joshua & Elizabeth Zarling
Parcel Number(s): 32310-50-02018
Assessment Year: 2018 Petition Number: 221.2019
Date(s) of Hearing: 10/24/2019

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>242,955</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>242,955</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>229,455</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>229,455</u>

This decision is based on our finding that:

The Appellant, Josh Zarling, was present at the hearing on October 24, 2019. The Assessor's Representatives at the hearing included Joshua Green and IdaMae Jensen.

The Appellant estimated the value of the land at \$110,000. The Appellant supported his estimate of value with numerous comparable sales and a fee appraisal dated April 2018.

The Appellant testified the subject property was purchased in May 2018, five months after the date of assessment, for \$370,000 and included the adjacent parcel.

The Board considered the 18 comparable sales submitted by the Appellant. Due to the sale dates of the comparable sales, location of the properties, and other non-qualifying factors, the Board did not give significant weight to these comparable sales.

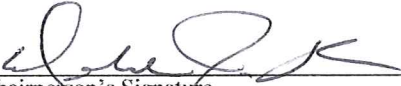
The Assessor submitted a location map of the subject parcel indicating that the subject property was equalized within the general area.

The Board considered the fact there was no sewer or water located on the subject property. The property also had limited access.

Consequently, the Board reduced the value by \$5,000 for water and \$8,500 for septic.

Therefore, the Board sets the value of the subject property at \$229,455.

Dated this 24th day of October, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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