

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on October 25, 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:

Lisa Zwirner
111 N Beaver Dr
Hoodsport, WA 98548
Email: chat_noir13@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: Lisa Zwirner
Parcel Number(s): 42205-51-03059
Assessment Year: 2018 Petition Number: 338.2019
Date(s) of Hearing: 10/22/2019

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>36,870</u>
<input checked="" type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,870</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>36,870</u>
<input checked="" type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,870</u>

This decision is based on our finding that:

The Appellant, Lisa Zwirner, and Michael Higgins were present on October 22, 2019. The Assessor was represented by IdaMae Jensen.

The Appellants testified they purchased the property in September 2018 for \$23,000. They also testified that this property was to be used for recreational use only as they believed the limitations on the property, including easements, excessive slope and seasonal wet areas rendered the property unbuildable.

The Appellant also testified the property had an obstructed view due to the large amount of trees. The Appellants did not provide any documentation to support their testimony.

The Assessor noted that the purchase date of September 2018 was nine months after the January 1st date of assessment.

The Assessor indicated that there was no evidence to support the testimony that the property was unbuildable.

The Assessor provided five comparable sales with an indicated value range of \$32,205 to \$46,545. The comparable sales took place between 2015 and 2017. All comparable sales were within the immediate vicinity of the subject property. The value of the subject property at \$36,870 fell between these indicated values.

The Board found no clear, cogent or convincing evidence to overrule the assessor's valuation of \$36,870 for the subject property.

Therefore the Board sustains the assessed value of \$36,870 for the subject property.

Dated this 22nd 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 25, 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:

Kirk & Linda Schwerzler
180 E Julian Road
Shelton, WA 98584
Email: n/a

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: Kirk & Linda Schwerzler

Parcel Number(s): 32001-33-00040

Assessment Year: 2018

Petition Number: 334.2019

Date(s) of Hearing: 10/22/2019

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>69,090</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>93,625</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>162,715</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>69,090</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>93,625</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>162,715</u>

This decision is based on our finding that:

The Appellants, Kirk & Linda Schwerzler, were not present on October 22, 2019. The Assessor was represented by IdaMae Jensen at the hearing.

The Board reviewed the information submitted by the Appellant including the petition with the Appellant's estimate of true and fair value for the land at \$69,090 and \$69,350 for improvements for a total of \$138,440.

The Appellant noted that there had been no improvements to the property and the house needed repairs. Because of family issues, these improvements have not been undertaken.

The Appellant also noted some hardship issues, as well as the age (27 years old) of the doublewide manufactured home.

The Appellant also indicated they strongly disagreed with the assessor's valuation. No other improvements have been made to the property because of personal issues.

The Assessor testified that the site improvements were valued at \$18,225 for water and septic system bringing the total value of the improvements to \$93,625 for the 2019 tax year.

The Assessor provided four comparable sales supporting the current assessment of the subject property.

As adjusted, the four comparable sales had an indicated value range of \$168,437 to \$200,500. The subject as assessed at \$162,714 fell below the lower end of this range.


All listed comparable sales were doublewide manufactured homes with similar gross living area to that of the subject.

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

Therefore, the Board sustains the 2018 assessed valuation for the land at \$69,090 and \$93,526 for the improvements for a total of \$162,715 for the subject property.

Dated this 22nd day of October, 2019


Deborah Reis, Chairperson's Signature


Clerk's Signature

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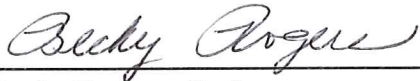
Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on October 25, 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:

Richelle & Joshua Olsen
5912 Broad View Ave NE
Tacoma, WA 98422
Email: rolsen2000@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: Richelle & Joshua Olsen
 Parcel Number(s): 42226-22-90100
 Assessment Year: 2018 Petition Number: 340.2019
 Date(s) of Hearing: 10/22/2019

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>298,545</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>178,940</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>477,485</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>298,545</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>178,940</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>477,485</u>

This decision is based on our finding that:

Richelle & Joshua Olsen, Appellants, were not present at the hearing on October 22, 2019. The Assessor was represented by IdaMae Jensen.

The Board reviewed the information on the petition, as submitted by the Appellant. The Board noted that the Appellant's estimate for true and fair value for the property was \$415,000. This was also the purchase price for the subject property on 9/28/2018.

The Appellant also noted that repairs were made to the dry rot on the deck for a cost of \$7,000. The Appellant provided no additional evidence to support their estimate of value.

The Assessor noted that the date of sale was ten months after the January 1, 2018 date of assessment.

The Assessor provided seven comparable sales all of which were in the immediate vicinity of the subject property with access off of Highway 101. All comparable sales were similar in quality with a construction date from 1962 to 1999.

The indicated value of all comparable sales ranged from \$517,137 to \$592,746. The assessed value of the subject property of \$477,485 fell below this range.

The Assessor testified that a depreciation factor of 19% was applied to the value of the subject property to compensate for the home's aging components and normal wear and tear.

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

The Board sustains the value at \$298,545 for the land and \$178,940 for the improvements for a total of \$477,485 for the subject property.

Dated this 22nd day of October, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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