# Order of the Mason County Board of Equalization

Property Owner:]	North Forty Lodging LLC, dba Alderbrook Resort				
Parcel Number(s):	32233-50-90	040			
Assessment Year:	nr: 2014 Petition Number: 348.2015				
Having considered t  sustains  Assessor's True an	overrules	-	ties in this appeal, the Board ion of the assessor.  BOE True and Fair Val	·	mination
\$500-000 4-04 Class Collection Collection Control Collection Colle	С до ССС до Сонцон ССС до на ССС			ine Deter	Named Company Court of Court of Antibodic Indicates and Antibodic
Land	\$	91,605	Land	\$	91,605
☐ Improvements	\$	61,775	☐ Improvements	\$	61,775
☐ Minerals	\$		☐ Minerals	\$	
Personal Prop	erty \$		Personal Property	\$	
TOTAL	\$	153,380	TOTAL	\$	153,380

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was not in attendance at the hearing. The Assessor was represented by Oliver Querin and Phil Franklin.

The Appellant presented no evidence supporting their total value of \$75,000.

The Assessor's presumption of correctness is applicable and there was no evidence submitted by the Appellant.

The Board therefore sustains the Assessor's value for land at \$91,605 and improvements for \$61,775 for a total of \$153,380.

Dated this	3 <sup>rd</sup>	day of	September	, 2015
AA McKibbin, Ch	airperson's	s Signature		Bliffy Rogers Clerk's Signature

#### NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915, within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Distribution: 

Assessor 

Petitioner 

BOE File

### Order of the Mason County

### **Board of Equalization**

Property Owner: N	North Forty Lodging LLC, dba Alderbrook Resort				
Parcel Number(s): _	32233-51-00	022			
Assessment Year: 2	2014 Petition Number: 349.2015				
sustains [	overrules		ies in this appeal, the Board ion of the assessor.	•	
Assessor's True and	Fair Value		BOE True and Fair Val	lue Deter	mination
Land	\$	150,735	Land	\$	150,735
☐ Improvements	\$	40,455	☐ Improvements	\$	40,455
☐ Minerals	\$		Minerals	\$	
Personal Prope	rty \$		Personal Property	\$	
TOTAL	\$	191,190	TOTAL	\$	191,190
This decision is based	l on our find	ing that:			

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was not in attendance at the hearing. The Assessor was represented by Oliver Querin and Phil Franklin.

The Appellant presented no evidence supporting their total value of \$130,455.

The Assessor's presumption of correctness is applicable and there was no evidence submitted by the Appellant.

The Board therefore sustains the Assessor's value for land at \$150,735 and improvements for \$40,455 for a total of \$191,190

Dated this 3 <sup>rd</sup> day of September	, 2015
R.A. McKibbin, Chairperson's Signature	Bechy Rogers Clerk's Signature
NO	TICE

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Distribution: • Assessor • Petitioner • BOE File

## Order of the Mason County Board of Equalization

Property Owner: N	North Forty Lodging LLC, dba Alderbrook Resort				
Parcel Number(s):	32233-50-900	)20			
Assessment Year: _2	2014		Petition Number: 350.20	er: _350.2015	
Having considered th  sustains  Assessor's True and	overrules	· .	ties in this appeal, the Board tion of the assessor.  BOE True and Fair Va	•	mination
Land	\$	83,830	☐ Land	\$	83,830
Improvements	\$	251,230	Improvements	\$	251,230
Minerals	\$		Minerals	\$	
Personal Prope	rty \$		Personal Property	\$	
TOTAL	\$	335,060	TOTAL	\$	335,060
This decision is becau	d on our findi	ac that:			

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was not in attendance at the hearing. The Assessor was represented by Oliver Querin and Phil Franklin.

The Appellant presented no evidence supporting their total value of \$150,000.

The Assessor's presumption of correctness is applicable and there was no evidence submitted by the Appellant.

The Board therefore sustains the Assessor's value for land at \$83,830 and improvements for \$251,230 for a total of \$335,060.

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R.A.McKibbin,	Chairperson	n's Signature	Transmission of the first and an analysis of the first analysis of the f	Clerk's Signature	
		OAC	NO	TICE	
at PO I	Box 4091	15, Olympia, V	WA 98504-0915, wi	thin thirty days of th	g a notice of appeal with them e date of mailing of this order. sor or the State Board.
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				ormat for the visually in ax assistance, call (360)	mpaired, please call (360) 705- ) 534-1400.
		Distril	ution: • Assessor	Petitioner • 1	BOE File

## Order of the Mason County

### Board of Equalization

Property Owner: _	North Forty Lodging LLC, dba Alderbrook Resort							
Parcel Number(s):	32233-50-0	0014						
Assessment Year:	2014		_ Petition Number:	etition Number: 351.2015				
Having considered to Sustains  Assessor's True an	overrules	the determina	ties in this appeal, the tion of the assessor. <b>BOE True and</b>					
Land Improvement Minerals Personal Prop	\$ s \$ \$	1,173,080 13,144,665 14,317,745	Land Improveme Minerals Personal Pr	\$ ents	1,173,080 13,144,665 14,317,745			

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was not in attendance at the hearing. The Assessor was represented by Oliver Querin and Phil Franklin.

The Appellant presented no evidence supporting their total value of \$5,987,010.

The Assessor's presumption of correctness is applicable and there was no evidence submitted by the Appellant.

The Board therefore sustains the Assessor's value for land at \$1,173,080 and improvements for \$13,144,665 for a total of \$14,317,745.

Dated this _	3 <sup>rd</sup>	day of	September	, 2015
R.A. McKibbin, (	B		The second secon	Bicky Logus Clerk's Signature

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