

**Order of the Mason County
Board of Equalization**

Property Owner: North Forty Lodging LLC, dba Alderbrook Resort
Parcel Number(s): 32233-50-90040
Assessment Year: 2014 Petition Number: 348.2015

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 type="checkbox"/> Land	\$	<u>91,605</u>
<input type="checkbox"/> Improvements	\$	<u>61,775</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>153,380</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>91,605</u>
<input type="checkbox"/> Improvements	\$	<u>61,775</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>153,380</u>

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).

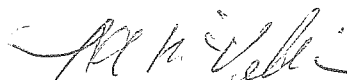
The Appellant was not in attendance at the hearing. The Assessor was represented by Oliver Querin and Phil Franklin.

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 3rd day of September, 2015



R.A. McKibbin, Chairperson's Signature



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.

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Order of the Mason County

Board of Equalization

Property Owner: North Forty Lodging LLC, dba Alderbrook Resort

Parcel Number(s): 32233-51-00022

Assessment Year: 2014

Petition Number: 349.2015

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 type="checkbox"/> Land	\$	<u>150,735</u>
<input type="checkbox"/> Improvements	\$	<u>40,455</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>191,190</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>150,735</u>
<input type="checkbox"/> Improvements	\$	<u>40,455</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>191,190</u>

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 \$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 3rd day of September, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Order of the Mason County

Board of Equalization

Property Owner: North Forty Lodging LLC, dba Alderbrook Resort

Parcel Number(s): 32233-50-90020

Assessment Year: 2014

Petition Number: 350.2015

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 type="checkbox"/> Land	\$	<u>83,830</u>
<input type="checkbox"/> Improvements	\$	<u>251,230</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>335,060</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>83,830</u>
<input type="checkbox"/> Improvements	\$	<u>251,230</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>335,060</u>

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.

Dated this 3rd day of September, 2015



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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**Order of the Mason County
Board of Equalization**

Property Owner: North Forty Lodging LLC, dba Alderbrook Resort
Parcel Number(s): 32233-50-00014
Assessment Year: 2014 Petition Number: 351.2015

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 type="checkbox"/> Land	\$	<u>1,173,080</u>
<input type="checkbox"/> Improvements	\$	<u>13,144,665</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>14,317,745</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>1,173,080</u>
<input type="checkbox"/> Improvements	\$	<u>13,144,665</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>14,317,745</u>

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).

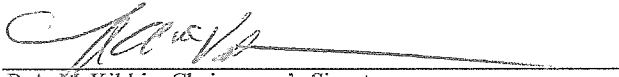
The Appellant was not in attendance at the hearing. The Assessor was represented by Oliver Querin and Phil Franklin.

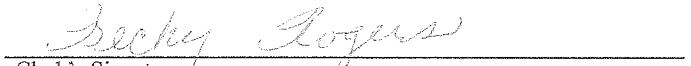
The Appellant presented no evidence supporting their total value of \$5,987,010.

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 3rd day of September, 2015


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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