

## CERTIFICATE OF MAILING

I, Becky Rogers, certify that on April 29, 2016, 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:

Krueger Property Investments, LLC  
c/o Jack Johnson  
30 NE Romance Hill Road, Ste 101  
Belfair, WA 98528

Melody Peterson  
Mason County Assessor  
411 N. 5<sup>th</sup> Street  
Shelton, WA 98584  
Email: Map@co.mason.wa.us



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Becky Rogers, Clerk  
Mason County Board of Equalization

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

Property Owner: Krueger Property Investments, LLC

Parcel Number(s): 12332-50-00009

Assessment Year: 2015 Petition Number: 278.2016

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>179,280</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>179,280</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>179,280</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>179,280</u></b>

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, Kruger Property Investments, LLC, was represented by Jack Johnson. Oliver Querin was in attendance representing the Assessor.

The Appellant's agent presented his view of the Assessor's comparable sales, specifically that there was no consideration of the intangible value for the businesses, and that current sale listings provided by the Assessor should not be used in determining fair market value of the subject parcel.

The Assessor provided a detailed analysis of six comparable sales which supported the assessed value.

The Board upheld the assessed value of \$179,280 for the subject parcel.

Dated this 26<sup>th</sup> day of April, 2016

  
\_\_\_\_\_  
R.A. McKibbin, Chairperson's Signature

  
\_\_\_\_\_  
Clerk's Signature

<b>NOTICE</b>
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

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Becky Rogers, Clerk  
Mason County Board of Equalization

# Order of the Mason County

## Board of Equalization

Property Owner: Krueger Property Investments, LLC

Parcel Number(s): 12332-50-00023

Assessment Year: 2015 Petition Number: 279.2016

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>203,085</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
TOTAL	\$	<u>203,085</u>

### BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>172,625</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
TOTAL	\$	<u>172,625</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 a preponderance of the 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).

Jack Johnson was in attendance at the hearing representing the Appellant, Krueger Property Investments, LLC. The Assessor was represented by Oliver Querin.

The Appellant's agent presented his view of the Assessor's comparable sales. Specifically, there was no consideration of the intangible value for the businesses, and that the current sale listings provided by the Assessor should not be used in determining the fair market value of the subject's parcel.

The average per square foot value of the comparable sales, excluding the two sale listings, averaged \$5.36 per square foot. The factor used by the Assessor in determining the value was \$4.92 per square foot, well below the average of the six comparable sales per square foot.

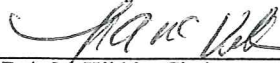
The Assessor adjusted the assessed value of the land by a factor of 15% to reflect the impact to the wetlands on the property.

The Assessor provided a detailed analysis of six comparable sales which supported the adjusted assessed value.

The Appellant did not present a preponderance of the evidence to overrule the Assessor's adjusted assessed value.

The Board accepted the recommended adjusted assessed value of \$172,625 for the subject parcel.

Dated this 26<sup>th</sup> day of April, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Becky Rogers, Clerk  
Mason County Board of Equalization

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

Property Owner: Krueger Property Investments, LLC  
Parcel Number(s): 12332-50-00912  
Assessment Year: 2015 Petition Number: 280.2016

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>251,395</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>251,395</u></b>

**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$	<u>251,395</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
<b>TOTAL</b>	<b>\$</b>	<b><u>251,395</u></b>

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, Krueger Property Investments, LLC, was represented by Jack Johnson. The Assessor's representative was Oliver Querin.

The Appellant's agent presented his view of the Assessor's comparable sales. Specifically, there was no consideration of the intangible value for the businesses, and that current sale listings provided by the Assessor should not be used in determining fair market value of the subject parcel.

The Appellant orally presented three additional comparable sales. All three of the sales were purchased by Washington State. Upon further discussion, it was determined that the three comparable sales were not commercially feasible. Therefore, the Board did not consider these as comparable sales.

The Appellant also alleged that 50% of the subject parcel was useable, due to the topography, but provided no evidence to substantiate this position.


The Assessor provided a detailed analysis of six comparable sales which supported the assessed value.


The Assessor also testified that the entire subject parcel was useable.

The Board therefore upheld the assessed value of \$251,395 for the subject parcel.



Dated this 26<sup>th</sup> day of April, 2016

  
\_\_\_\_\_  
R.A. McKibbin, Chairperson's Signature

  
\_\_\_\_\_  
Clerk's Signature

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