

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 6, 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. 5th Street
Shelton, WA 98584
Email: Map@co.mason.wa.us



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): 12332-50-90222
Assessment Year: 2015 Petition Number: 282.2016

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> 111,500 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u> 111,500 </u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u> 77,276 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u> 77,276 </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, Kruger Property Investments, LLC. Oliver Querin was in attendance at the hearing representing the Assessor.

The Board reviewed in detail the information submitted by the Appellant and considered the Appellant's opinion as to the usable area of the subject property. This opinion could not be substantiated with documentation.

The Board reviewed Exhibit 1 submitted by the Assessor which provided eight comparable sales. The Board excluded comparable sales 7 & 8 as they were current listings and not sales. The six comparable sales analyzed by the Board indicated an average per square foot price of \$5.35.

Based upon the square footage of the property this \$5.35 equaled \$103,278. From this number the Board subtracted the \$26,000 "cost to cure" as recommended by the Assessor and arrived at a net amount of \$77,276.


Petition No. 282.2016

Parcel No. 12332-50-90222

Dated this 3rd day of May, 2016



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.

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Distribution: • Assessor • Petitioner • BOE File

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Belfair, WA 98528

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



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): 12332-50-90223

Assessment Year: 2015 Petition Number: 283.2016

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>137,500</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>9,485</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>146,985</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>77,276</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>77,276</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).

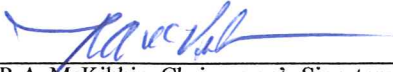
The Appellant was represented by Jack Johnson at the hearing. The Assessor was represented by Oliver Querin at the hearing.


The Board reviewed in detail the information submitted by the Appellant and considered the Appellant's opinion as to the usable area of the subject property. This opinion could not be substantiated with documentation.

The Board reviewed Exhibit 1 submitted by the Assessor which provided eight comparable sales. The Board excluded comparable sales 7 & 8 as they were current listings and not sales. The six comparable sales analyzed by the Board indicated an average per square foot price of \$5.35.

Based upon the square footage of the property this \$5.35 equaled \$103,278. From this number the Board subtracted the \$26,000 "cost to cure" as recommended by the Assessor and arrived at a net amount of \$77,276.

Dated this 3rd day of May, 2016


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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

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



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): 12332-50-90224

Assessment Year: 2015 Petition Number: 284.2016

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>103,125</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>103,125</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>77,276</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>77,276</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 represented the Appellant at the hearing. Oliver Querin was in attendance at the hearing representing the Assessor.

The Board reviewed in detail the information submitted by the Appellant and considered the Appellant's opinion as to the usable area of the subject property. This opinion could not be substantiated with documentation.

The Board reviewed Exhibit 1 submitted by the Assessor which provided eight comparable sales. The Board excluded comparable sales 7 & 8 as they were current listings and not sales. The six comparable sales analyzed by the Board indicated an average per square foot price of \$5.35.

Based upon the square footage of the property this \$5.35 equaled \$103,278. From this number the Board subtracted the \$26,000 "cost to cure" as recommended by the Assessor and arrived at a net amount of \$77,276.

Dated this 3rd day of May, 2016


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 6, 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:

North Ridge Properties, LLC
c/o Jack Johnson
PO Box 1119
Belfair, WA 98528

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



Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: North Ridge Properties, LLC
Parcel Number(s): 12328-23-90022
Assessment Year: 2015 Petition Number: 286.2016

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>420,300</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>335,945</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>756,245</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>168,205</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>412,920</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>581,125</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 representing the property owner, North Ridge Properties, LLC. The Assessor was represented by Oliver Querin at the hearing.

The Board reviewed the facts submitted by the Appellant, including the objection of using the Assessor's comparable sale 7 & 8 so far as they were not representative for the use of a restaurant business.

The Board reviewed the eight comparable sales submitted by the Assessor. Comparable sale 7 & 8 were not truly comparable sales, in the Board's opinion, as to square footage in land value noting that the average of these two comparable sales was approximately \$32.00 per square foot as compared to the average of the other six comparable sales of \$5.87 per square foot.

The Board determined that the fair market value of the subject parcel was \$5.87 per square foot or \$168,205. The value of the improvements was agreed upon by the Appellant and Assessor at \$412,920 for a total assessed value of \$581,125 for the subject parcel.

Petition No. 286.2016

Parcel No. 12328-23-90022

Dated this 3rd day of May, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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