


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on May 13, 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:

Brock Family Cabin, LLC
c/o Wayne Brock
1510 50th St SE
Auburn, WA 98092

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: Brock Family Cabin, LLC
Parcel Number(s): 32219-50-00012
Assessment Year: 2015 Petition Number: 130.2016

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>177,195</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>33,790</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>210,985</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>146,700</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>29,290</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>175,990</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).

Wayne Brock, Appellant, was in attendance at the hearing. Oliver Querin, Assessor's representative, was present at the hearing.

The Appellant provided detailed information on his view of comparable properties and submitted three comparable sales, all of which were waterfront with a view.

The Assessor provided four comparable sales. Three of the Assessor's comparable sales the Board considered in their decision process. The Assessor's comparable sale #1 was also the Appellant's comparable sale #1, which was given more weight by the Board. The per waterfront footage factor for comparable sale #1 was \$2,927 per front foot. Comparable sale #2 provided by the Assessor, after adjusting for a stream on the property, was \$2,941 per front foot. The Board averaged these for a value of \$2,934 per front foot.

The Board used this factor in determining fair market value in the land and adjusted the land value to \$146,700.

The Board accepted the value of the improvements of \$29,290 as adjusted by the Assessor and agreed upon by the Appellant for a total adjusted value of \$175,990 for the subject parcel.

The Board in their decision process considered the preponderance of the evidence submitted by the Appellant.

Dated this 12th day of May, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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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: Brock Family Cabin, LLC

Parcel Number(s): 32219-50-00013

Assessment Year: 2015 Petition Number: 131.2016

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>166,895</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>1,080</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>167,975</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>134,100</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>1,080</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>135,180</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 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, Brock Family Cabin, LLC, was represented by Wayne Brock at the hearing. The Assessor's representative, Oliver Querin, was present at the hearing.


The Board considered the evidence presented in Petition 131.2016 since both properties are owned by the same entity and are adjoining properties.

The Board adjusted the waterfront footage factor used in the prior decision by five percent to reflect the five foot difference in front footage, due to the diminishing value of larger front feet.

The Board also considered the condition of the bulkhead. This resulted in the Board using a front footage factor of \$3,080 equaling \$138,600. From this amount the Board adjusted a cost to cure factor of \$4,500 for deterioration of the bulkhead, resulting in a net fair market value of \$134,100.

The Board supported the Assessor's valuation of the improvements at \$1,080 for a total value of \$135,180 for the subject parcel.

Dated this 12th 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 13, 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:

South Sound Investment Properties, 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: South Sound Investment Properties, LLC

Parcel Number(s): 12329-41-00130

Assessment Year: 2015 Petition Number: 290.2016

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>468,655</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>468,655</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>413,675</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>12,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>425,675</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 [RCW 84.40.030(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, South Sound Investment Properties, LLC, was represented by Jack Johnson. The Assessor was represented by Oliver Querin.

The Board overruled the Assessor's adjusted assessed value for \$462,810. After testimony from the Appellant, the Board determined a total land value of \$413,675, based upon \$12.18 for the land outside of the setback area and \$10.13 for the land within the buffer zone. The Board recognized that this is a premium commercial property in the Belfair commercial area.

The Board upheld the \$12,000 for improvements as recommended by the Assessor and agreed to by the Appellant for the subject parcel.

Dated this 12th day of May, 2016



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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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: South Sound Investment Properties, LLC

Parcel Number(s): 12329-41-60140

Assessment Year: 2015 Petition Number: 291.2016

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>61,615</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>67,725</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>129,340</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>47,915</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>21,590</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>69,505</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 South Sound Investment Properties, LLC. Oliver Querin was in attendance representing the Assessor.

The Board noted the premium location of the subject parcel and determined that the value was \$10.13 per square foot.

The Board accepted the Assessor's adjusted value of \$47,915 for the land and \$21,590 for the improvements for a total of \$69,505.

Dated this 12th day of May, 2016


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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