

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on June 24, 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:

Sweetwater Creek 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: Sweetwater Creek Properties, LLC

Parcel Number(s): 12332-50-00059

Assessment Year: 2015 Petition Number: 293.2016

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>235,455</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>56,760</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>292,205</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>235,455</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>56,760</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>292,205</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 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 Appellant, Sweetwater Creek Properties, LLC. The Assessor was represented by Oliver Querin.

The Appellant presented six comparable sales which were individually analyzed by the Assessor. The Assessor provided evidence that the Appellant's comparable sales did not include front footage on SR 3 and some were not arm's length sales.

The Appellant combined the comparable sales price of his six comparable sales and the Assessor's comparable sales and mathematically determined the parcel should be valued at \$3.12 sq. ft., a methodology that the Board rejected.

Furthermore, the Appellant provided a financial analysis which incorporated all four congruent parcels under appeal and an 8.5% cap rate to indicate a lower value than assessed. The Board considered this information to be inconclusive.

The Board considered the Assessor's six comparable sales and two listings in determining the fair market value.

The Appellant did not provide clear, cogent and convincing evidence that the Assessor's valuation and comparable sales were in error.

The Board upheld the Assessor's value for the land in the amount of \$235,455 and the improvement value of \$56,760 for a total of \$292,205.

Dated this 21st day of June, 2016


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

NOTICE
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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: Sweetwater Creek Properties, LLC

Parcel Number(s): 12332-50-00062

Assessment Year: 2015

Petition Number: 294.2016

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>274,045</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>6,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>280,045</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>274,045</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>16,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>290,045</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, Sweetwater Creek Properties, LLC, was represented by Jack Johnson. The Assessor was represented by Oliver Querin.

The Appellant presented six comparable sales which were individually analyzed by the Assessor. The Assessor provided evidence that the Appellant's comparable sales did not include front footage on SR 3 and some were not arm's length sales.

The Appellant combined the comparable sales price of his six comparable sales and the Assessor's comparable sales and mathematically determined the parcel should be valued at \$3.12 sq. ft., a methodology which the Board rejected.

Furthermore, the Appellant provided a financial analysis which incorporated all four congruent parcels under appeal and an 8.5% cap rate to indicate a lower value than assessed. The Board considered this information to be inconclusive.

The Board considered the Assessor's six comparable sales and two listings in determining the fair market value.

The Appellant did not provide clear, cogent and convincing evidence that the Assessor's valuation and comparable sales were in error.

The Board upheld the Assessor's value for the land in the amount of \$274,045. The Board set the improvement value for the subject parcel at \$16,000, due to a correction of a clerical error for a total of \$290,045.

Dated this 21st day of June, 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: Sweetwater Creek Properties, LLC
Parcel Number(s): 12332-50-00063
Assessment Year: 2015 Petition Number: 295.2016

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>150,540</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>107,015</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>257,555</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>83,450</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>107,015</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>190,465</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 Appellant, Sweetwater Creek Properties, LLC. The Assessor was represented by Oliver Querin.

The Appellant presented six comparable sales which were individually analyzed by the Assessor. The Assessor provided evidence that the Appellant's comparable sales did not include front footage on SR 3 and some were not arm's length sales.

The Appellant combined the comparable sales price of his six comparable sales and the Assessor's comparable sales and mathematically determined the parcel should be valued at \$3.12 sq. ft., a methodology that the Board rejected.

Furthermore, the Appellant provided a financial analysis which incorporated all four congruent parcels under appeal and an 8.5% cap rate to indicate a lower value than assessed. The Board considered this information to be inconclusive.

The Board considered the Assessor's six comparable sales and two listings in determining the fair market value.

The Appellant did not provide clear, cogent and convincing evidence that the Assessor's valuation and comparable sales were in error.

The Board upheld the Assessor's value for the land in the amount of \$107,015 and the improvement value of \$83,450 for a total of \$190,465.

Dated this 21st day of June, 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: Sweetwater Creek Properties, LLC
Parcel Number(s): 12332-50-00064
Assessment Year: 2015 Petition Number: 296.2016

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>186,380</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>175,040</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>361,420</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>134,093</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>175,040</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>309,133</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).

In attendance representing Sweetwater Creek Properties, LLC was Jack Johnson and representing the Assessor was Oliver Querin.

The Appellant presented six comparable sales which were individually analyzed by the Assessor. The Assessor provided evidence that the Appellant's comparable sales did not include front footage on SR 3 and some were not arm's length sales.

The Appellant combined the comparable sales price of his six comparable sales and the Assessor's comparable sales and mathematically determined the parcel should be valued at \$3.12 sq. ft., a methodology that the Board rejected.

Furthermore, the Appellant provided a financial analysis which incorporated all four congruent parcels under appeal and an 8.5% cap rate to indicate a lower value than assessed. The Board considered this information to be inconclusive.

The Board considered the Assessor's six comparable sales and two listings in determining the fair market value.

The Board overruled the Assessor's value for the land in the amount of \$134,093 and sustains the improvement value of \$175,040 for a total of \$309,133 for the subject parcel.

The Board considered the fair market value of the subject parcel to be similar to the fair market value established in Petition 293.2016 and 294.2016 in which the per square foot factor of \$4.16 was applied. The Board applied this same factor for this parcel in determining the value for the land.

Dated this 21st day of June, 2016


R.A. McKibbin, Chairperson's Signature


Clerk's Signature

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