

Order of the Mason County Board of Equalization

Property Owner: North Forty Lodging, LLC
 Parcel Number(s): 32233-50-00014
 Assessment Year: 2015 Petition Number: 2.2016

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>1,173,080</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>17,553,505</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL	\$ <u>18,726,585</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>1,173,080</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>17,553,505</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
TOTAL	\$ <u>18,726,585</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 Assessor was represented by Oliver Querin and IdaMae Ryen and Vicki Carr, Department of Revenue, was present as a professional witness.

North Forty Lodging, LLC and their Tax Advisor, PLLC were not present at the hearing. Their application indicated in Section 11 that additional documentation was to be presented to the Board. No additional documentation was received.

The Assessor's office provided an appraisal performed by Vicky Carr, Department of Revenue Appraiser, which substantiated the Assessor's valuation.

The Appellant provided no clear, cogent and convincing evidence that the Assessor was in error.

The Board sustained the Assessor's determination of fair market value.

Dated this 31st day of January, 2017



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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CERTIFICATE OF MAILING

I, Becky Rogers, certify that on February 3, 2017, 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:

Josh Belok
10471 5th Ave SW
Seattle, WA 98146

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: Belok, Josh
Parcel Number(s): 12329-43-00010
Assessment Year: 2015 Petition Number: 370.2016

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>273,725</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>249,325</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>523,050</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>273,725</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>249,325</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>523,050</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, Josh Belok, was not present during the hearing. In his application he indicated that additional documentation would be submitted to the Board no later than seven business days prior to the hearing. No additional documentation was received.

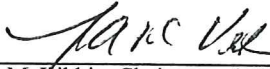
The Appellant provided a letter from a real estate agent, wherein the agent expressed an opinion that the value was \$325,000. No documentation to substantiate the realtor's opinion as to value was provided.

Therefore, the appellant provided no clear, cogent and convincing evidence that the Assessor's value was in error.


The Assessor provided detailed information consisting of eight comparable sales and a trend line analysis which supported their determination of fair market value.

The Board sustained the Assessor's value of \$523,050.

Dated this 31st day of January, 2017



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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Order of the Mason County Board of Equalization

Property Owner: Hoosier, Timothy & Diane
 Parcel Number(s): ~~31092-44-90030~~ 31902-44-90030
 Assessment Year: 2015 Petition Number: 379.2016

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>65,450</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>287,495</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>352,945</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>58,905</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>258,745</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>317,650</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, Diane Hoosier, provided verbal testimony as to the detrimental effect of the odor generated from the marijuana farm which is in close proximity to their home. Furthermore, the appellant appeared before the Board of Equalization approximately one year ago, at which time, the Board determined that the detrimental effect of the marijuana farm fell within a 10 – 15 % discounted range, as suggested by the Assessor's representative.

The Assessor presented a statistical analysis comparing four properties sold in the area during 2015 and 2016 and compared the sales price to the county assessed value. The Board did not consider this analysis to accurately reflect the fair market value of the subject parcel.

The Board felt that the Appellant presented compelling evidence that the proximity of the marijuana farm negatively impacted the fair market value of the subject parcel.

Based on the Appellant's testimony, the Board applied a 10% reduction on the assessed value. The Board set the land value at \$58,905 and the improvement value at \$258,745 for a total value of \$317,650.

Dated this 31st day of January, 2017



R.A. McKibbin, Chairperson's Signature



Clerk's Signature

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