


CERTIFICATE OF MAILING

I, Becky Rogers, certify that on November 1, 2019, 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
Email: jjc@hcc.net

Patti McLean
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: PMcLean@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 c/o Jack Johnson
Parcel Number(s): 12332-50-00059
Assessment Year: 2018 Petition Number: 184.2019
Date(s) of Hearing: 10/29/2019

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>235,490</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>238,765</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>474,255</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>235,490</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>238,765</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>474,255</u>

This decision is based on our finding that:

The Appellant, Sweetwater Creek Properties, LLC, was not represented at the hearing on October 29, 2019.

Tom Gibbons and IdaMae Jensen, Assessor's Representatives, were in attendance at the hearing.

The petition submitted by the appellant estimated the true and fair value of the land at \$120,000. The Appellant did not contest the improvement value for a total of \$358,765.

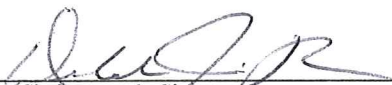
The Appellant did not provide any additional evidence to support their estimate of value.

Since the improvements were not contested, the Assessor provided three comparable sales using the land residual method. The valuation of the subject property at \$235,490 fell below the trend line analysis.

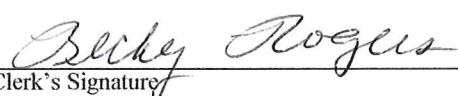
The Board found the Appellant did not provide clear, cogent or convincing evidence to overrule the Assessor's valuation.

Therefore the Board sustains the Assessor's valuation on the land at \$235,490 and \$238,765 for the improvements for a total of \$474,255.

Dated this 29th day of October, 2019



Deborah Reis, 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 c/o Jack Johnson
Parcel Number(s): 12332-50-00064
Assessment Year: 2018 Petition Number: 185.2019
Date(s) of Hearing: 10/29/2019

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>186,375</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>183,790</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>370,165</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>186,375</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>183,790</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>370,165</u>

This decision is based on our finding that:

The Appellant, Sweetwater Creek Properties, LLC, was not represented at the hearing on October 29, 2019.

The Assessor was not represented at the hearing.

The petition submitted by the appellant estimated the true and fair value of the land at \$95,545. The Appellant did not contest the improvement value for a total of \$279,335 for the subject property.

The Board found the Appellant did not provide any additional evidence to support the above estimate of value.

Since the improvements were not contested, the Assessor provided three comparable sales using the land residual method. The valuation of the land at \$186,375 fell below the trend line analysis.

The Board found the Appellant did not provide clear, cogent or convincing evidence to overrule the Assessor's valuation.

Therefore the Board sustains the Assessor's valuation for the land at \$186,375 and \$183,790 for the improvements for a total of \$370,165 for the subject property.

Dated this 29th day of October, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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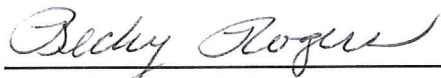
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Becky Rogers, Clerk
Mason County Board of Equalization

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

Property Owner: Sweetwater Creek Properties LLC c/o Jack Johnson
Parcel Number(s): 12332-50-00062
Assessment Year: 2018 Petition Number: 186.2019
Date(s) of Hearing: 10/29/2019

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>274,080</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>16,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>290,880</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>274,080</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>16,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>290,880</u>

This decision is based on our finding that:

The Appellant, Sweetwater Creek Properties, LLC, was not represented at the hearing on October 29, 2019.

The Assessor was not represented at the hearing.

The petition submitted by the appellant estimated the true and fair value of the land at \$195,055. The Appellant did not contest the improvement value for a total of \$211,855 for the subject property.

The Board found the Appellant did not provide any additional evidence to support the above estimate of value.

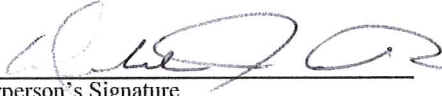
The Assessor noted the subject site is comprised of 1.52 acres of level-to-sloped terrain, situated on Highway 3.

Since the improvements were not contested, the Assessor provided three comparable sales using the land residual method. The valuation of the land at \$274,080 fell below the trend line analysis.

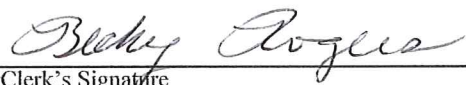
The Board found the Appellant did not provide clear, cogent or convincing evidence to overrule the Assessor's valuation.

Therefore the Board sustains the Assessor's valuation for the land at \$274,080 and \$16,800 for the improvements for a total of \$290,880 for the subject property.

Dated this 29th day of October, 2019



Deborah Reis, 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 c/o Jack Johnson
Parcel Number(s): 12332-50-00060
Assessment Year: 2018 Petition Number: 187.2019
Date(s) of Hearing: 10/29/2019

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>25,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>25,000</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>25,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>25,000</u>

This decision is based on our finding that:

The Appellant, Sweetwater Creek Properties, LLC, was not represented at the hearing on October 29, 2019.

The Assessor was not represented at the hearing.

The petition submitted by the appellant estimated the true and fair value of the land at \$18,750.

The Board found the Appellant did not provide any additional evidence to support the above estimate of value.

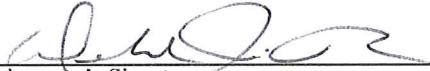
The Assessor noted the subject site is comprised of 0.21 acres of level terrain, situated on Highway 3.

The Assessor provided three comparable sales using the land residual method. The valuation of the land at \$25,000 fell below the trend line analysis.

The Board found the Appellant did not provide clear, cogent or convincing evidence to overrule the Assessor's valuation.

Therefore the Board sustains the Assessor's valuation for the land at \$25,000 and improvements at \$0 for a total of \$25,000 for the subject property.

Dated this 29th day of October, 2019



Deborah Reis, 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 c/o Jack Johnson
Parcel Number(s): 12332-50-00063
Assessment Year: 2018 Petition Number: 188.2019
Date(s) of Hearing: 10/29/2019

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>112,365</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>262,905</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>150,540</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>112,365</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>262,905</u>

This decision is based on our finding that:

The Appellant, Sweetwater Creek Properties, LLC, was not represented at the hearing on October 29, 2019.

The Assessor was not represented at the hearing.

The Appellant noted on the petition that the parcel was only 9,583 square feet and estimated the land value at \$47,915. The improvement value of \$112,365 was not appealed, bringing the total estimated value to \$160,280 for the subject property.

The Board found the Appellant did not provide any additional evidence to support the above estimate of value.

Since the improvements were not contested, the Assessor provided three comparable sales using the land residual method. The valuation of the land at \$150,540 fell below the trend line analysis.

The Board found the Appellant did not provide clear, cogent or convincing evidence to overrule the Assessor's valuation.

Therefore the Board sustains the Assessor's valuation for the land at \$150,540 and \$112,365 for the improvements for a total of \$262,905 for the subject property.

Dated this 29th day of October, 2019



Deborah Reis, Chairperson's Signature



Clerk's Signature

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