


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:

North Ridge 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: North Ridge Properties LLC c/o Jack Johnson
Parcel Number(s): 12328-23-90013
Assessment Year: 2018 Petition Number: 218.2019
Date(s) of Hearing: 10/31/2019

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>182,790</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>328,970</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>511,760</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>182,790</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>328,970</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>511,760</u>

This decision is based on our finding that:

The Appellant, North Ridge Properties, LLC, was not represented at the hearing on October 31, 2019. Tom Gibbons and IdaMae Jensen, were in attendance representing the Assessor.

The Board reviewed the petition submitted by the Appellant and noted that the Appellant's estimate of true and fair value of the subject property was \$182,790 for the land and \$300,000 for the improvements for a total of \$482,689. No other information or evidence was submitted by the Appellant.

The Appellant noted on the petition that the laundry was located on the subject property.

The Assessor testified the improvement value was \$328,970 for the subject property which includes a 4,000 square foot structure built in 2002. Additionally on site is asphalt valued at \$22,500 a canopy valued at \$9,860, and concrete work valued at \$7,500. The value of the land was not appealed.

The Assessor provided a cost approach to the valuation of the improvements finding that the replacement cost new less depreciation for the structures was \$289,111, adding the value of the other site improvements resulted in a total improvement value of \$328,970. Marshall and Swift Cost Estimator was used to establish the improvement value.

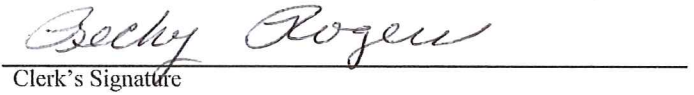
The Appellant did not provide clear, cogent or convincing evidence to overrule the Assessor's valuation.

Therefore the Board sustains the assessed valuation of the land at \$182,790 and the improvement value at \$328,970 for a total of \$511,760.

Dated this 31st day of October, 2019



Deborah Reis, Chairperson's Signature



Becky Rogers
Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711.


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: North Ridge Properties LLC Jack Johnson

Parcel Number(s): 12328-23-90022

Assessment Year: 2018

Petition Number: 217.2019

Date(s) of Hearing: 10/31/2019

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>177,610</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>412,920</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>590,530</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>177,610</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>412,920</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>590,530</u>

This decision is based on our finding that:

The Appellant, North Ridge Properties, LLC, was not represented at the hearing on October 31, 2019. Tom Gibbons and IdaMae Jensen, were in attendance representing the Assessor.

The Board reviewed the petition submitted by the Appellant and noted that the Appellant's estimate of true and fair value of the subject property was \$177,610 for the land and \$300,000 for the improvements for a total of \$477,610. No other information or evidence was submitted by the Appellant.

The Appellant noted on the petition that the property was not rented and the Union River Grille was located on the subject property.


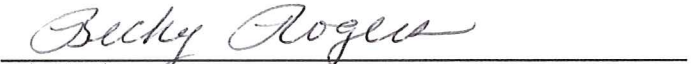
The Assessor testified the improvement value was \$412,920 for the subject property which includes a 4,400 square foot structure built in 2002. Additionally on site is asphalt valued at \$30,000 and a canopy valued at \$39,860. The value of the land was not appealed.

The Assessor provided a cost approach to the valuation of the improvements finding that the replacement cost new less depreciation for the structures was \$373,059, adding the value of the other site improvements resulted in a total improvement value of \$412,920. Marshall and Swift Cost Estimator was used to establish the improvement value.

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

Therefore the Board sustains the assessed valuation of the land at \$177,610 and the improvement value at \$412,920 for a total of \$590,530.

Dated this 31st day of October, 2019


Deborah Reis, Chairperson's Signature
Clerk's Signature

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