		Board of Equalization	
Property Owner: _	PAUL LONCAR	·	
Parcel Number(s):	99900035600		
Assessment Year:	2016	Petition Number: 16-033	8
Having considered	the evidence presen	ted by the parties in this appeal, the Board h	iereby:
sustains	overrules	the determination of the assessor.	
Assessor's True an	d Fair Value Dete	rmination BOE True and Fair Va	lue Determination
\boxtimes Land	\$ 0	⊠ Land	\$ 0
	s \$ 32,100		\$ 25,300
☐ Minerals	\$	☐ Minerals	\$
Personal Prop	erty \$	Personal Property	\$
TOTAL:	\$ 32,100	TOTAL:	\$ 25,300
\$25,300. The standard of the evidence due not accepted by the that he purchased the Board finds that the 7,2008, and that the 7,2008, and that the Assessor uses competitioner testified a September 15, 2016 99901263800 sold for 1984 mobile home of Comparable Sale 1 Petitioner's Comparable Sale 1 Petitioner, and Petition fair condition. The personal property method was accepted by the standard for the standard fo	to the Assessor's reducto the Assessor's read as it was not e subject mobile her Assessor's records a property was bank arable sales on land bout three compara; Parcel Number 99 for \$18,900 for July of 1,152 square feet have the same surnatable Sale 2 is a 198 doner's Comparable e Assessor provide arket regression most provide the preport	resented. The Assessor recommended a reduced from clear, cogent, and convincing evidenced from clear, cogent, and convincing evidenced from clear, cogent, and convincing evidence commended reduction. The Petitioner's additional submitted to the Assessor's Office as required the submitted for approximately \$4,500 and moved it indicate that the subject property was purch all the subject mobile home is not tied to the sales. Parcel Number 99801429800 sole 19900038400 sold for \$15,000 on April 12, 2012, 2016. The Board finds that: Petitioner's a of average quality in average condition; the same, so it is unclear whether this is a sale and 3 mobile home of 1,196 square feet of average and a market-adjusted cost approach, a neighborded in support of the current assessed value anderance of the evidence to warrant a further than a further than a support of the current assessed value and a support of the current assessed value and a further than a support of the current assessed value and a further than a support of the current assessed value and a support of the current	dence to the preponderance ditional information was red. The Petitioner testified to the current site. The nased for \$4,500 on April er testified that the ed to the land. The d for \$10,000 on 016; and Parcel Number a Comparable Sale 1 is a e buyer and the seller of nong family members; age quality in average are feet of average quality or hood sales listing, and a d. The Board concludes that er reduction in the

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	Boa	rd of Equalization	
Property Owner:	PAUL LONCAR		
Parcel Number(s):	99901009400		,
Assessment Year:	2016	Petition Number: 16-033	9
Having considered	the evidence presented by	the parties in this appeal, the Board h	ereby:
	overrules the de	termination of the assessor.	•
Assessor's True ar	nd Fair Value Determina	BOE True and Fair Val	lue Determination
∠ ∠ ∠	\$ O		\$ 0
	s \$ 40,400		\$ 40,400
☐ Minerals	\$	Minerals	\$
Personal Prop	erty \$	Personal Property	\$
TOTAL:	\$ 40,400	TOTAL:	\$ 40,400
as it was not submit subject property for home park and the pthat the property ha as a result. The Boa Petitioner testified a 31, 2016; Parcel Nu sold for \$21,000 for mobile home of 1,3 1990 mobile home of Sale 3 is a 1995 mo provided a market-a regression model in provide clear, coger correctness and to v	ted to the Assessor's Office \$27,000 on April 14, 201 property was not listed for a lower value due to the rd finds that the Petitioner about three comparable salumber 99900535200 sold in December 1, 2015. The Id 44 square feet of average of 1,730 square feet of good bile home of 1,080 square adjusted cost approach, a resupport of the current assent, and convincing evidence warrant a reduction in the variance of the current assent, and convincing evidence warrant a reduction in the variance of the current assent, and convincing evidence warrant a reduction in the variance of the current assent, and convincing evidence warrant a reduction in the variance of the current assent, and convincing evidence warrant a reduction in the variance of the current assent.		that he purchased the vere tenants of the mobile. The Petitioner testified at the value is 20% lower upport this statement. The I for \$28,000 on August reel Number 99900819400 able Sale 1 is a 1991 er's Comparable Sale 2 is a cetitioner's Comparable tion. The Assessor onal property market the Petitioner did not
Dated this 17 th	day of Augu	$\frac{2017}{4}$	10
Shu f.	Manison		
John L. Morrison, C	hairman	Ruth, J. Elder, Clerk of the	Board

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Distribution: • Assessor • Petitioner • BOE File

	Board of Eq	ualization		
Property Owner: _F	PAUL LONCAR			
Parcel Number(s):	99901218300			
Assessment Year: _	2016	Petition Number: 16-034	0	
Having considered t	he evidence presented by the parties	in this appeal, the Board h	ereby:	
sustains	overrules the determination	of the assessor.		
Assessor's True an	d Fair Value Determination	BOE True and Fair Va	lue Determina	<u>tion</u>
∠ ∠ ∠ and	\$ 0	∠ Land	\$ 0	
Improvements	\$ 44,800	Improvements	\$ 44,800	
Minerals	\$	☐ Minerals	\$	
Personal Prop		Personal Property	\$	
TOTAL:	\$ 44,800	TOTAL:	\$ 44,800	
the testimony and evas it was not submitted value due to the imput that the Petitioner districted three comparable sale 99900535200 sold for August 31, 2016. The square feet of averag 1,730 square feet of home of 1,344 square cost approach, a neighbor convincing evidence reduction in the value.	ed on our finding that: The Board sustridence presented. The Petitioner's a ted to the Assessor's Office as required acts of Mushroom Corner, and that the distribution of Mushroom Corner, and the distribution of Mushroom Corner, and the distribution of Mushroom Corner, and the distribution of Mushroom Corner of M	dditional information was red. Petitioner testified that he value is 20% lower as a poort this statement. The Pld for \$21,000 for Decembarcel Number 9990058510 parable Sale 1 is a 1995 mater's Comparable Sale 2 is and Petitioner's Comparable condition. The Assessor protal property market regress Petitioner did not provide	not accepted by the property has result. The Bo etitioner testific er 1, 2015; Pare 0 sold for \$28,0 obile home of a 1990 mobile e Sale 3 is a 19 ovided a market ion model in su clear, cogent, a	y the Board as a lower eard finds ed about cel Number 000 on 1,080 home of 91 mobile et-adjusted apport of and
Dated this 17 th John L. Morrison, C	August Mouson hairman	Ruth J. Elder, Clerk of the	Board	
	NOTI			
This order can	be appealed to the State Board of Tax	Appeals by filing a notice of	of appeal with th	em at

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Distribution: • Assessor • Petitioner • BOE File

			Board of E	qualization		
Property Owner:	PAUL LO	NCAR		-		
Parcel Number(s):	999010	33100			•	
Assessment Year:	2016			Petition Number: 16-034	1 1	
Having considered	the evide	nce presente	ed by the partie	es in this appeal, the Board I	hereb	y:
	over	rules th	ne determinatio	on of the assessor.		
Assessor's True ar	ıd Fair V	alue Deter	mination	BOE True and Fair Va	lue I	<u>Determination</u>
⊠ Land	\$	0		⊠ Land	\$	0
	s \$	36,500		Improvements	\$	36,500
Minerals	\$			☐ Minerals	\$	
Personal Prop	perty \$			Personal Property	\$	
TOTAL:	\$	36,500		TOTAL:	\$	36,500
subject property for property has a lower result. The Board fi Petitioner testified a 17, 2015; Parcel Nu sold for \$32,000 on The Board finds the quality in average quality in gof good quality in a square feet of good neighborhood sales assessed value. The	s \$21,000 or value do nds that the about four amber 999 at: Petition; good condition; good condition; at listing, at Board condition; and a second condition; and a second condition; at listing, at a second condition; and a	on June 30, ue to the imphe Petitioner comparable 900819400 s., 2015; and iner's Comparable Petition; Petition and average ond a personal oncludes that me the Asset	2014 through pacts of Mushr did not provie sales: Parcel sold for \$21,00 Parcel Number arable Sale 1 is Comparable Soner's Comparable Scondition. The all property many the Petitioner	ired. The Petitioner testified a repossession sale. The Personn Corner, and that the vide market evidence to supp Number 99900660900 sold to for December 1, 2015; Part 99900535300 sold for \$23 at 1992 mobile home of 1,2 sale 2 is a 1995 mobile home able Sale 3 is a 1990 mobile Comparable Sale 4 is a 1990 Assessor provided a market exteregression model in superior of correctness and to see the sale 3 is a 1990 mobile for the sale 3 is a 1990 mobile comparable Sale 4 is a 1990 and the sale 3 is a 1990 mobile for provided a market regression model in superior of correctness and to sale 3 is a 1990 mobile for the sale 3 is a 1990 mobi	tition alue i ort th I for S arcel, ,000 246 so e hon mob t-adju pport ent, au	ser testified that the s 20% lower as a his statement. The \$14,000 on September Number 99900535200 on December 6, 2016. Quare feet of average 1,080 square feet of the of 1,730 square feet bile home of 1,152 usted cost approach, a of the current and convincing
1/1-		*		$\overline{}$	No.	
la han h	Mos	resor		MILLY FILL		
John L. Morrison, C	Chairman			Ruth J. Elder Clerk of the	e Boa	ard
This order con	ho annea	led to the Str	NOT	TICE	of any	ocal with them at

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Distribution: • Assessor • Petitioner • BOE File

		Board of Ed	qualization		
Property Owner:	PAUL LONCAR				
Parcel Number(s):	11813110204				
Assessment Year:	2016		Petition Number: 16-034	2	
				_	
_			s in this appeal, the Board h	ereb	y:
sustains	overrules	the determinatio	n of the assessor.		
Assessor's True an	nd Fair Value Dete	<u>rmination</u>	BOE True and Fair Va	lue I	<u>Determination</u>
⊠ Land	\$ 156,400		∠ Land	\$	110,300
Improvement			Improvements	\$	19,000
☐ Minerals	\$		☐ Minerals	\$	
Personal Prop			Personal Property	\$	
TOTAL:	\$ 175,400		TOTAL:	\$	129,300
hearing room. He a in the value of the l reduced from clear, Assessor's recomm it was not submitted any market evidence adjusted cost appro	rrived at 10:18 AM, and to \$110,300, for cogent, and convinuended reduction. The d to the Assessor's Ce or income informatch, a sales comparisoncludes that the Pe	after the hearing r a total recomm cing evidence to be Petitioner's ad Office as required ation to support	Petitioner's representative leg was closed. The Assessor ended value of \$129,300. The preponderance of the elditional information was not at the Board finds that the his opinion of value. The And an income approach in surrovide the preponderance of the preponderance of the surrovide the preponderance of the surrovide the preponderance of the surrovide the preponderance of the preponderance of the surrovide the surrovide the preponderance of the surrovide the s	reco he st viden of ac Petit ssess uppo	mmended a reduction andard of review is nee due to the cepted by the Board as ioner did not submit for provided a market-rt of the recommended
Dated this 17 th	day of	August	, 2017		
John L. Morrison, O	Monso	ar	Ruth J. Elder, Clerk of the	Box	ر ard
		NOT			1 11 1
PO Box 40915	5, Olympia, WA 9850	04-0915 or at the	k Appeals by filing a notice of website at bta.state.wa.us/ar. The Notice of Appeal forn	appea	al/forms.htm

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Distribution: • Assessor • Petitioner • BOE File

		Board of F	Equalization		
Property Owner:	PAUL LONCAR		_		
Parcel Number(s):	11813241500	•			
Assessment Year:	2016		Petition Number: 16-034	13	
Having considered	the evidence presen	nted by the parti	ies in this appeal, the Board l	nereb	y:
\boxtimes sustains	overrules	the determinati	ion of the assessor.		
Assessor's True a	nd Fair Value Det	<u>ermination</u>	BOE True and Fair Va	lue I	Determination
∠ Land	\$ 435,600		∠ Land	\$	435,600
	ts \$ 299,500		☐ Improvements	\$	299,500
Minerals	\$		Minerals	\$	
Personal Prop	· -		Personal Property	\$	
TOTAL:	\$ 735,100		TOTAL:	\$	735,100
accepted by the Bo Petitioner did not s Assessor provided support of the curre current assessed va	ard as it was not su ubmit any market e a market-adjusted c ent assessed value. ' lue. The Board con	bmitted to the A vidence or incor- cost approach, a The Board finds cludes that the I	closed. The Petitioner's addituses as a required assessor's Office as required me information to support his sales comparison approach, a that the Assessor's compara Petitioner did not provide clean ption of correctness and to a support of the provide clean ption of correctness and to a support of the provide clean ption of correctness and to a support of the provide clean ption of correctness and to a support of the provide clean ption of correctness and to a support of the provide clean ption of the pti	The sopi and a lble sar, co	Board finds that the nion of value. The an income approach in ales support the ogent, and convincing
Dated this 17 th	day of	August	, 2017		
John L. Morrison, O	Monise	nu	Ruth J. Elder, Clerk of the	br.	
John L. Morrison, (_nairman		Ruin. Elder, Clerk of the	e Do	ira
			TICE		
PO Box 4091: within thirty d	5, Olympia, WA 985	504-0915 or at th ailing of this ord	ax Appeals by filing a notice of their website at bta.state.wa.us/ler. The Notice of Appeal form	appea	al/forms.htm

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Distribution: • Assessor • Petitioner • BOE File

	Board o	of Equalization	
Property Owner:	PAUL LONCAR		
Parcel Number(s):	11815121500		
Assessment Year:	2016	Petition Number: 16-034	5
Sustains Assessor's True and	overrules the determination	parties in this appeal, the Board hation of the assessor. BOE True and Fair Va	lue Determination
✓ Land✓ Improvement	\$ <u>132,450</u> s \$ 27,600		\$ <u>132,450</u> \$ <u>27,600</u>
Minerals	\$ <u>27,000</u>	Minerals	\$ 27,000
Personal Prop		Personal Property	\$
TOTAL:	\$ 160,050	TOTAL:	\$ 160,050
room. He arrived at accepted by the Borel Petitioner did not so Assessor provided a support of the currecurrent assessed value.	and as it was not submitted to the about any market evidence or in a market-adjusted cost approachent assessed value. The Board filue. The Board concludes that the	ioner's representative had difficulties closed. The Petitioner's additional as closed. The Petitioner's additional assessor's Office as required. Income information to support his in, a sales comparison approach, ands that the Assessor's comparate he Petitioner did not provide clears unption of correctness and to very constant of the provide of the sumption of correctness and to very constant as a support of the provide clears are the petitioner did not provide clears as a support of the provide clears are the provide clears and the provide clears are the provided that the provided the provided t	ional information was not The Board finds that the s opinion of value. The and an income approach in ble sales support the ar, cogent, and convincing
Dated this 17 th John L. Morrison, C	day of August Chairman August	Ruth J. Elder, Clerk of the	Board
		NOTICE	
	be appealed to the State Board of	of Tax Appeals by filing a notice of	
PO Box 40915	5, Olympia, WA 98504-0915 or a	at their website at bta.state.wa.us/a	appeal/forms.htm

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Distribution: • Assessor • Petitioner • BOE File

		Board of E	Equalization		
Property Owner:	PAUL LONCAR				
Parcel Number(s):	11815130700				
Assessment Year:	2016		Petition Number:	16-0346	
Having considered sustains Assessor's True and	overrules	the determination	es in this appeal, the on of the assessor. BOE True and		•
\boxtimes Land	\$ <u>155,400</u>)	\boxtimes Land	9	\$ 155,400
				ents S	\$ _53,600
Minerals	\$		Minerals		§
Personal Prop			Personal P		5
TOTAL:	\$ 209,000		TOTAL:		209,000
room. He arrived at accepted by the Box Petitioner did not so Assessor provided a support of the curre current assessed val	10:18 AM, after that day as it was not sure about any market ear market-adjusted contrassessed value. The Board contrassessed contrassesses contrassesses contrasses	he hearing was committed to the A evidence or incorpost approach, a The Board finds acludes that the P	losed. The Petitioner ssessor's Office as reme information to supsales comparison appethat the Assessor's cetitioner did not pro-	equired. The pport his of the proach, and comparable wide clear,	an income approach in
Dated this 17 th	day of	August		_	
John L. Morrison, C	Monso Chairman	on	Ruth V. Elder, Cle	rk of the B	oard
		NO	ГІСЕ		
This order can	be appealed to the		ax Appeals by filing a	notice of a	ppeal with them at
			eir website at bta.state		I

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Distribution: • Assessor • Petitioner • BOE File

•]	Board of Equalization	
Property Owner:	PAUL LONCAR		
Parcel Number(s):	46870047800		
Assessment Year:	2016	Petition Number: 16-0347	7
Having considered	the evidence presente	d by the parties in this appeal, the Board he	ereby:
sustains	overrules th	e determination of the assessor.	
Assessor's True ai	ıd Fair Value Deterr	nination BOE True and Fair Val	ue Determination
⊠ Land	\$ 49,700	∑ Land	\$ 37,000
Improvement	s \$ 0		\$ 0
Minerals	\$	Minerals	\$
Personal Prop	·	Personal Property	\$
TOTAL:	\$ 49,700	- TOTAL:	\$ 37,000
Petitioner testified a 2017; Parcel Numb sold \$4,700 for Apr Board finds that: Peunbuildable with stapproach and a neighbour and a neighbour also finds the Board also finds the	about four comparable or 46870041900 sold ril 16, 2016; and Parce etitioner's Comparable eep topography; Petiti has a new home that subborhood sales listing located in a less than that Petitioner's Comparat the Petitioner has passor's presumption of day of	' personal knowledge of the Evergreen Shoe sales: Parcel Number 46870046300 sold for \$6,500 on December 16, 2016; Parcel I el Number 46850001200 sold for \$25,000 de Sale 1 is a tax deed sale; Petitioner's Contioner's Comparable Sale 3 is unbuildable; a was built in 2017. The Assessor provided a g in support of the current assessed value. The fair neighborhood, warranting a reduction is rable Sale 4 supports a reduced value for the rovided clear, cogent, and convincing evid correctness and to warrant a reduction in the August August Ruth/J. Elder, Clerk of the	for \$8,400 on January 1, Number 46870043200 on October 13, 2015. The nparable Sale 2 is and Petitioner's a market-adjusted cost The Board finds that the in the valuation. The ne subject property. The ence sufficient to the valuation.
		7 7 ,	

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Distribution: • Assessor • Petitioner • BOE File

		Board of Equalization	
Property Owner:	PAUL LONCAR		
Parcel Number(s):	46870047900		
Assessment Year:	2016	Petition Number: 16-0348	
Having considered	the evidence prese	ented by the parties in this appeal, the Board hereby:	
sustains	overrules	the determination of the assessor.	
Assessor's True a	nd Fair Value Det	termination BOE True and Fair Value Determ	<u>ination</u>
∠ Land	\$ 49,700		0
	ts \$ 1,500		
☐ Minerals	\$	Minerals \$	
Personal Pro	perty	Personal Property \$	
TOTAL:	\$ 51,200	TOTAL: \$ 38,50	0
subject property an Petitioner testified 2017; Parcel Numb sold \$4,700 for Ap Board finds that: Punbuildable with st Comparable Sale 4 approach and a nei subject property is Board also finds th Board concludes the	d the Board Memb about four comparate 46870041900 so ril 16, 2016; and Pateitioner's Comparate per topography; Pethas a new home the ghborhood sales list located in a less that at Petitioner's Comparate the Petitioner has ssor's presumption day of	ted. The Board relies, in a measure, on its previous reviewers' personal knowledge of the Evergreen Shores neighborhold sales: Parcel Number 46870046300 sold for \$8,400 cold for \$6,500 on December 16, 2016; Parcel Number 468 arcel Number 46850001200 sold for \$25,000 on October able Sale 1 is a tax deed sale; Petitioner's Comparable Sale titioner's Comparable Sale 3 is unbuildable; and Petition at was built in 2017. The Assessor provided a market-adding in support of the current assessed value. The Board an fair neighborhood, warranting a reduction in the valual apparable Sale 4 supports a reduced value for the subject pas provided clear, cogent, and convincing evidence sufficient of correctness and to warrant a reduction in the valuation. August August Ruth J. Elder, Olerk of the Board	orhood. The on January 1, 870043200 13, 2015. The le 2 is her's justed cost finds that the tion. The roperty. The lent to

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