Property Owner: _	HPA BORR	OWER 2018-1 MS LL	С		
Parcel Number(s):	09450011	015			
Assessment Year:	2020		_ Petition Number:	20-0453	3
Having considered sustains	the evidence	e presented by the parties the determination	es in this appeal, the on of the assessor.	Board he	ereby:
Assessor's True an	ıd Fair Val	ue Determination	BOE True and	Fair Val	ue Determination
☑ Land☑ Improvement☑ Minerals☑ Personal Prop TOTAL:	s \$ 3 \$ perty \$ \$ 4	8,300 88,300 66,600	☐ Land☐ Improvem☐ Minerals☐ Personal FTOTAL:	roperty	\$ 78,300 \$ 388,300 \$ \$ \$ 466,600
This decision is bas the testimony and e			sustains the Assesso	r's determ	nination of value based on
requested a revised obsolescence is bein The Assessor was re market-adjusted cos	total value on ng withdraw epresented b st approach		on testified that the and his comparable salar am Howe who prove approach in suppor	djustment les with the ided a wri t of the cu	t for economic ne Board. Itten Response including a aurrent assessed value. Mr.
this presumption by incorrect property in	clear, coge n the compa cing evidence	nt, and convincing evid rable sales grid. The B e sufficient to overcon	dence. The Board fir oard concludes that	ids that th the Petitic	oner did not provide clear,
Dated this 3 rd	day of _	February	, 2022		
John T	Mon		PHAS	76 BB	kr
John L. Morrison, C	hairman		Ruth J. Elder, C	lerk of the	e Board
		NO to the State Board of T	TICE	- C 1	

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Distribution: • Assessor • Petitioner • BOE File

Property Owner: _ I	HPA BORROWER 20)18-1 MS LLC		
Parcel Number(s):	09610003000			
Assessment Year:	2020	Pe	tition Number: 20-045	4
Having considered to Sustains		d by the parties in determination o	this appeal, the Board h	ereby:
Assessor's True an	d Fair Value Detern	nination	BOE True and Fair Va	lue Determination
\boxtimes Land	\$ 141,300		∠ Land	\$ 141,300
Improvements			☐ Improvements	\$ 425,300
☐ Minerals	\$		Minerals	\$
Personal Prop		·	Personal Property	\$
TOTAL:	\$ 566,600		TOTAL:	\$ 566,600
testimony and evidence	e presented.			ation of value based on the
revised total value of S		estified that the adj	Bob Peyton of Ryan LLC. ustment for economic obse	blescence is being withdrawn.
adjusted cost approach that: the comparable s subject property has a the quality and the vie purchase price in 2017	n and a sales comparable ales provided by the Pe view of Lake St. Clair w; the subject property 7; applying a time trend	te approach in supportitioner's Represent and Mount Rainier sold for \$527,500 to the 2017 purch	oort of the current assessed ntative are of lesser quality r; the large adjustments to t	than the subject property; the the comparables are due to equested value is less than the
presumption by clear, than the purchase pric be convincing. The Bo	cogent, and convincing e in 2017, which is unro pard concludes that the	g evidence. The Bo ealistic. The Board Petitioner did not p	o be correct. The Petitioner and finds that the Petitioner finds the analysis of the Aprovide clear, cogent, and cass and to warrant a reduction	r's requested value is less assessor's Representative to convincing evidence
Dated this3 rd	day ofFe	ebruary,	2022	
John S.	Monios		Auto & Car	~
John L. Morrison, Ch	airman		Ruth J. Elder, Clerk of th	e Board
	-	NOTIC	E	
This order can	be appealed to the Stat	te Board of Tax A	ppeals by filing a formal	or informal appeal
			5 or at their website at htte eal forms are available fro	

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Distribution: • Assessor • Petitioner • BOE File

assessor or the State Board of Tax Appeals.

Property Owner:	HPA II BORROWER 2020-1 GA LL	С		
Parcel Number(s):	09950014010			
Assessment Year:	2020	Petition Number: 20-045	5	
Having considered the evidence presented by the parties in this appeal, the Board hereby: Sustains overrules the determination of the assessor.				
Assessor's True an	nd Fair Value Determination	BOE True and Fair Val	ue Determination	
☑ Land☑ Improvement☑ Minerals☑ Personal PropTOTAL:	\$	✓ Land✓ Improvements✓ Minerals✓ Personal PropertyTOTAL:	\$ 75,600 \$ 280,300 \$ \$ \$ 355,900	
This decision is based on our finding that: The Board adopts the Assessor's recommended reduction based on the testimony and evidence presented. The Petitioner was represented in the teleconference hearing by Bob Peyton of Ryan LLC. Mr. Peyton requested a revised value of \$354,488. Mr. Peyton indicated that he agreed with the Assessor's recommended				
a written Response i the recommended re recommended reduce	epresented by Appraiser Analyst Sar including a market-adjusted cost appeduction. Mr. Howe reviewed the listion with the Board.	proach and a sales comparisting history of the subject p	on approach in support of roperty and the Assessor's	
	led reduction and that the recommen			
Dated this 3rd John L. Morrison, Ch	day ofFebruary	Ruth J. Elder, Clerk of the	e Board	

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Property Owner:	HPA BORROWER 2018-1 MS LL	С	
Parcel Number(s):	38410007900		
Assessment Year:	2020	Petition Number: 20-045	7
Sustains Sustains	the evidence presented by the particles overrules the determination	es in this appeal, the Board hon of the assessor. BOE True and Fair Value	·
\(\sum_\) Land	\$ 109,100	∠ Land	\$ _109,100
		☐ Improvements	\$ 262,700
☐ Minerals ☐ Personal Prop	\$ perty \$	☐ Minerals	\$
TOTAL:	\$ 371,800	☐ Personal Property TOTAL:	\$ \$ 371,800
The Petitioner was a requested a revised obsolescence is being. The Assessor was remarket-adjusted cost Howe reviewed the The value placed on this presumption by Petitioner's Representation.	represented in the teleconference he total value of \$350,200. Mr. Peytong withdrawn. Mr. Peyton reviewed epresented by Appraiser Analyst Set approach and a sales comparison Assessor's comparable sales with the property by the Assessor is preclear, cogent, and convincing evidentative to be convincing. The Boarding evidence sufficient to overcome	earing by Bob Peyton of Ryan testified that the adjustment dhis comparable sales with the am Howe who provided a wrapproach in support of the cathe Board. esumed to be correct. The Pelence. The Board does not fird concludes that the Petition	n LLC. Mr. Peyton t for economic he Board. itten Response including a urrent assessed value. Mr. titioner must overcome ad the analysis of the er did not provide clear,
Dated this 3 rd	day of February	, 2022	
In Iss	Tonio		
John L. Morrison, Cl	nairman	Ruth J. Ellier, Clerk of the	e Board
	NO	ГІСЕ	
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 https://bta.wa.gov 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.

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Distribution: • Assessor • Petitioner • BOE File

Property Owner: HPA BORROWER 2016-2 LLC	
Parcel Number(s): 46920003000	
Assessment Year: 2020	Petition Number: 20-0461
-	on of the assessor.
Assessor's True and Fair Value Determination	BOE True and Fair Value Determination
☑ Land \$ 100,200 ☑ Improvements \$ 372,800 ☑ Minerals \$	
This decision is based on our finding that: The Board sthe testimony and evidence presented.	sustains the Assessor's determination of value based on
The Petitioner was represented in the teleconference h requested a revised total value of \$458,000. Mr. Peyto obsolescence is being withdrawn. Mr. Peyton reviewed	n testified that the adjustment for economic
The value placed on the property by the Assessor is presumption by clear, cogent, and convincing evid to be convincing. The Board concludes that the Petitio evidence sufficient to overcome the Assessor's presumvaluation.	lence. The Board does not find the Petitioner's analysis ner did not provide clear, cogent, and convincing
Dated this 3 rd day of February ohn L. Morrison, Chairman	Ruth J. Elder, Clerk of the Board
,	
This order can be appealed to the State Board of Ta	FICE av Appeals by filing a formal or informal appeal
	0015 or at their website at https://btg.wa.gov.within

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Distribution: • Assessor • Petitioner • BOE File

Parcel Number(s): 54310004500 Assessment Year: 2020 Petition Number: 20-0462				
Assessment Year: 2020 Petition Number: 20-0462				
1 Cition Number, 20-0402				
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 Determination BOE True and Fair Value Determination				
☑ Land \$ 106,000 ☑ Improvements \$ 403,700 ☑ Minerals \$ Improvements ☐ Personal Property \$ Improvements ☐ Personal Property				
This decision is based on our finding that: The Board sustains the Assessor's determination of value based of the testimony and evidence presented.	n			
The Petitioner was represented in the teleconference hearing by Bob Peyton of Ryan LLC. Mr. Peyton requested a revised total value of \$486,300. Mr. Peyton testified that the adjustment for economic obsolescence is being withdrawn. Mr. Peyton reviewed his comparable sales with the Board.				
The Assessor was represented by Appraiser Analyst Sam Howe who provided a written Response including market-adjusted cost approach and a sales comparison approach in support of the current assessed value. Mr. Howe reviewed the Assessor's comparable sales with the Board.	a			
The value placed on the property by the Assessor is presumed to be correct. The Petitioner must overcome this presumption by clear, cogent, and convincing evidence. The Board does not find the analysis of the Petitioner's Representative to be convincing. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.				
Dated this 3 rd day of February , 2022				
John L. Morrison, Chairman Ruth J. Elder, Clerk of the Board				

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Distribution: • Assessor • Petitioner • BOE File

Property Owner: HPA BORROWER 2016-2 LLC		
Parcel Number(s): 59280005800		
Assessment Year: 2020	Petition Number: 20-046	4
_	on of the assessor.	·
Assessor's True and Fair Value Determination	BOE True and Fair Va	lue Determination
☑ Land \$ 104,300 ☑ Improvements \$ 285,700 ☑ Minerals \$	☑ Land☑ Improvements☑ Minerals☑ Personal PropertyTOTAL:	\$ 104,300 \$ 285,700 \$
This decision is based on our finding that: The Board sthe testimony and evidence presented.	sustains the Assessor's determ	mination of value based on
The Petitioner was represented in the teleconference have requested a revised total value of \$355,300. Mr. Peyto obsolescence is being withdrawn. Mr. Peyton reviewed	n testified that the adjustmen	t for economic
The Assessor was represented by Appraiser Analyst Samarket-adjusted cost approach and a sales comparison Howe testified that: the subject property is located in I sales are located in Horizon Pointe; Horizon Pointe is subject property; the Petitioner's comparable sales gric comparable sale 1 is the same as the Assessor's comparable sales.	approach in support of the condian Summer; five of the Polower quality and in an inferior does not have adjustments;	urrent assessed value. Mr. etitioner's comparable for location than the
The value placed on the property by the Assessor is prothis presumption by clear, cogent, and convincing evid Petitioner's comparable sales are not similar to the subthat the Petitioner did not provide clear, cogent, and converses are presumption of correctness and to warrant and converses are presumption of correctness and to warrant and converses are presumption of correctness.	lence. The Board finds that the ject property and not persuas provincing evidence sufficient	ne majority of the sive. The Board concludes
Dated this 3 rd day of February	, <u>2022</u> DHL 9G	
ohn L. Morrison, Chairman	Ruth J. Elder, Clerk of th	e Board

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Distribution: • Assessor • Petitioner • BOE File

Property Owner:	HPA BORROWER 2016-2 LLC		
Parcel Number(s):	84710004200		
Assessment Year:	2020	Petition Number: 20-046	8
Having considered	the evidence presented by the partie	es in this appeal, the Board h	ereby:
⊠ sustains	overrules the determination	on of the assessor.	
Assessor's True ar	nd Fair Value Determination	BOE True and Fair Val	lue Determination
∠ Land	\$ 72,600	∠ Land	\$ 72,600
			\$ _357,600
Minerals	\$	Minerals	\$
☐ Personal Prop TOTAL:		Personal Property	\$
TOTAL:	\$ 430,200	TOTAL:	\$ 430,200
The Petitioner was requested a revised obsolescence is being. The Assessor was rea written Response the current assessed different than the current assessed value.	represented in the teleconference he total value of \$424,400. Mr. Peyton ng withdrawn. Mr. Peyton reviewed epresented by Appraiser Analyst Saincluding a market-adjusted cost ap value. Mr. Howe testified that the arrent assessed value, and that the raue for the subject property.	earing by Bob Peyton of Ryan testified that the adjustment his comparable sales with the magnetic street and a sales comparish the Petitioner's comparishing of the Petitioner's comparishing of the Petitioner's comparishing	an LLC. Mr. Peyton t for economic he Board. sor Teresa Hoyer provided on approach in support of is less than \$6,000 parable sales supports the
this presumption by Petitioner's Repeser	the property by the Assessor is pro- clear, cogent, and convincing evidentative to be convincing. The Board sing evidence sufficient to overcome	ence. The Board does not fin concludes that the Petitione	nd the analysis of the er did not provide clear,
warrant a reduction		e the Assessor's presumption	1 of correctness and to
Dated this 3 rd	day ofFebruary	, 2022	
John J.	Monison	OHA Se	
6hn L. Morrison, Cl	nairman	Ruth J. Elder, Clerk of the	e Board
	NOT	ICE	
with them at Po	be appealed to the State Board of Ta O Box 40915, Olympia, WA 98504-0 he date of mailing of this order. The	0915 or at their website at http	os://bta.wa.gov within

assessor or the State Board of Tax Appeals.

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