

Lewis

# County Board of Equalization

## Board Clerk's Record of Hearing

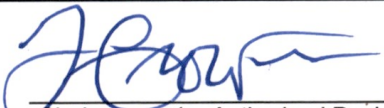
Petition No: 2018-186

Taxpayer's Name: <u>Jay Douglas Clyde</u>		
Mailing Address: <u>P.O. Box 756</u>		
City: <u>Mossyrock</u>	State: <u>WA</u>	Zip Code: <u>98564</u>

Taxpayer's Parcel No: <u>028298015000</u>	
Hearing Was Held On: <u>October 17, 2019</u>	
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan, and Paulette Eaton</u>	

Decision of Board:	
Value Sustained: <u>\$359,400.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>9:00 am</u>	Ended at (time): _____

  
\_\_\_\_\_  
Chairperson (or Authorized Designee)

2/20/2020  
\_\_\_\_\_  
Date

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Order of the       Lewis       County

**Board of Equalization**

Property Owner:   Jay Douglas Clyde  

Parcel Number(s):   028298015000  

Assessment Year:   2018   Petition Number:   2018-186  

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**

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>      69,000      </u>
<input type="checkbox"/> Improvements	\$	<u>      290,400      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      359,400      </u>

<input type="checkbox"/> Land	\$	<u>      69,000      </u>
<input type="checkbox"/> Improvements	\$	<u>      290,400      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      359,400      </u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing but did provide comparable sales. The Board felt that the petitioner's comparable sales support the Assessor's value.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this   5<sup>th</sup>   day of   December  , (year)   2019  

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

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**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 or at their website at [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) 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.

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**Distribution: • Assessor • Petitioner • BOE File**

Lewis County Board of Equalization  
Board Clerk's Record of Hearing

Petition No: 2018-072

Taxpayer's Name: <u>Margaret Cole</u>		
Mailing Address: <u>387 Larmon Rd.</u>		
City: <u>Ethel</u>	State: <u>WA</u>	Zip Code: <u>98562</u>

Taxpayer's Parcel No: <u>032914003000</u>
Hearing Was Held On: <u>October 17, 2019</u>
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan, and Paulette Eaton</u>

Decision of Board:
Value Sustained: <u>\$222,200.00</u>
Value Changed From: _____ To: _____
Other:

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>9:00 am</u> Ended at (time): _____

  
\_\_\_\_\_  
Chairperson (or Authorized Designee)

2/20/2020  
\_\_\_\_\_  
Date

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Order of the       Lewis       County

**Board of Equalization**

Property Owner:   Margaret Cole  

Parcel Number(s):   032914003000  

Assessment Year:   2018   Petition Number:   2018-072  

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 type="checkbox"/> Land	\$	<u>      19,700      </u>
<input type="checkbox"/> Improvements	\$	<u>      202,500      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      222,200      </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>      19,700      </u>
<input type="checkbox"/> Improvements	\$	<u>      202,500      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      222,200      </u>

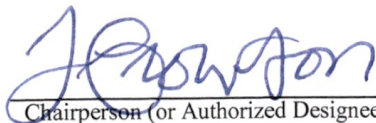
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide documentary evidence.

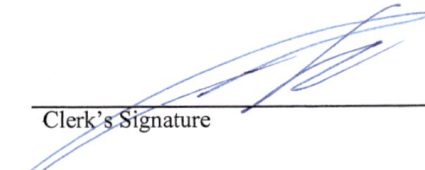
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this   5<sup>th</sup>   day of   December  , (year)   2019  



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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### NOTICE

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**Distribution: • Assessor • Petitioner • BOE File**

Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**

Petition No: 2018-297

Taxpayer's Name: <u>Walter &amp; Ellen Griffis</u>		
Mailing Address: <u>P.O. Box 935</u>		
City: <u>Toledo</u>	State: <u>WA</u>	Zip Code: <u>98591</u>

Taxpayer's Parcel No: <u>006652001000</u>	
Hearing Was Held On: <u>October 17, 2019</u>	
Board Members Present: <u>Tom Crowson, Paulette Eaton, Russ Wigley, Johnny Dunnagan</u>	

Decision of Board:
Value Sustained: <u>25,500</u>
Value Changed From: _____ To: _____
Other:

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>9:30 a.m.</u> Ended at (time): _____

  
\_\_\_\_\_  
Chairperson (or Authorized Designee)

2/20/2020  
\_\_\_\_\_  
Date

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Order of the       Lewis       County

Board of Equalization

Property Owner: Walter & Ellen Griffis  
Parcel Number(s): 006652001000  
Assessment Year: 2018 Petition Number: 2018-297

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 type="checkbox"/> Land	\$	<u>25,500</u>
<input type="checkbox"/> Improvements	\$	<u>                  </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>25,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>25,500</u>
<input type="checkbox"/> Improvements	\$	<u>                  </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>25,500</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing and did not provide documentary evidence.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 5<sup>th</sup> day of December, (year) 2019

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**

Lewis

# County Board of Equalization

## Board Clerk's Record of Hearing

Petition No: 2018-275

Taxpayer's Name: <u>Douglas Hayden &amp; Annette Yanish</u>		
Mailing Address: <u>P.O. Box 155</u>		
City: <u>Cinebar</u>	State: <u>WA</u>	Zip Code: <u>98533</u>

Taxpayer's Parcel No: <u>033305017001</u>
Hearing Was Held On: <u>October 17, 2019</u>
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan, and Paulette Eaton</u>

Decision of Board:
Value Sustained: <u>\$170,800.00</u>
Value Changed From: _____ To: _____
Other:

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>10:00 pm</u> Ended at (time): _____

  
\_\_\_\_\_  
Chairperson (or Authorized Designee)

2/20/2020  
\_\_\_\_\_  
Date

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Order of the       Lewis       County

**Board of Equalization**

Property Owner:   Douglas Hayden & Annette Yanisch  

Parcel Number(s):   033305017001  

Assessment Year:   2018   Petition Number:   2018-275  

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 type="checkbox"/> Land	\$	<u>      35,000      </u>
<input type="checkbox"/> Improvements	\$	<u>     135,800     </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>     170,800     </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>      35,000      </u>
<input type="checkbox"/> Improvements	\$	<u>     135,800     </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>     170,800     </u>

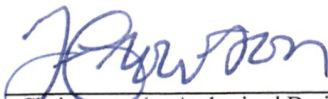
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing and did not provide documentary evidence.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this   5<sup>th</sup>   day of   December  , (year)   2019  

  
\_\_\_\_\_

Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_

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**Distribution:** • Assessor • Petitioner • BOE File

Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**

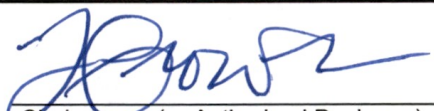
Petition No: 2018-182

Taxpayer's Name: <u>Mark &amp; Jan Leadbetter</u>		
Mailing Address: <u>3233 Centralia Alpha Rd.</u>		
City: <u>Onalaska</u>	State: <u>WA</u>	Zip Code: <u>98570</u>

Taxpayer's Parcel No: <u>032501001000</u>	
Hearing Was Held On: <u>October 17, 2019</u>	
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan, and Paulette Eaton</u>	

Decision of Board:
Value Sustained: <u>\$327,000.00</u>
Value Changed From: _____ To: _____
Other:

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:30 a.m.</u>	Ended at (time): _____

  
\_\_\_\_\_  
Chairperson (or Authorized Designee)

2/20/2020  
\_\_\_\_\_  
Date

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Order of the       Lewis       County

Board of Equalization

Property Owner: Mark & Jan Leadbetter

Parcel Number(s): 032501001000

Assessment Year: 2018

Petition Number: 2018-182

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 type="checkbox"/> Land	\$	<u>49,000</u>
<input type="checkbox"/> Improvements	\$	<u>278,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>327,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>49,000</u>
<input type="checkbox"/> Improvements	\$	<u>278,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>327,000</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide clear documentary evidence.


The owner provided estimates totaling \$15,706 for repairs to the desk, sliding door on shed, and roof. The Assessor's representative is working with the petitioner to see if they have a possible manifest error.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this 5<sup>th</sup> day of December, (year) 2019

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File

Lewis

# County Board of Equalization

## Board Clerk's Record of Hearing

Petition No: 2018-109, 2018-110,  
2018-111, 2018-112

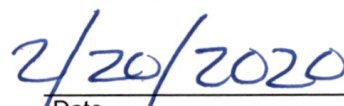
Taxpayer's Name:	William & Cora Smith				
Mailing Address:	P.O. Box 277				
City:	Onalaska	State:	WA	Zip Code:	98570

Taxpayer's Parcel No:	032838002000, 750010175014, 750020187001, and 750010176136		
Hearing Was Held On:	October 17, 2019		
Board Members Present:	Tom Crowson, Russ Wigley, Johnny Dunnagan, and Paulette Eaton		

Decision of Board:
Value Sustained: _____
Value Changed From: _____ To: _____
Other: see individual orders

Recorded on Tape No:	Digital Recording		
Hearing Began at (time):	1:00 p.m.	Ended at (time):	_____

  
\_\_\_\_\_  
Chairperson (or Authorized Designee)

  
\_\_\_\_\_  
Date

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Order of the     Lewis     County

**Board of Equalization**

Property Owner: William & Cora Smith

Parcel Number(s): 032838002000

Assessment Year: 2018 Petition Number: 2018-109

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 type="checkbox"/> Land	\$	<u>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>114,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>159,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>114,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>159,400</u>

This decision is based on our finding that:


The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing and did not provide documentary evidence.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 5<sup>th</sup> day of December, (year) 2019

  
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Chairperson (or Authorized Designee) Signature

  
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**Distribution: • Assessor • Petitioner • BOE File**

Order of the     Lewis     County

Board of Equalization

Property Owner: William & Cora Smith  
Parcel Number(s): 750010175014  
Assessment Year: 2018 Petition Number: 2018-110

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 type="checkbox"/> Land	\$	<u>                    </u>
<input type="checkbox"/> Improvements	\$	<u>                    6,800</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>                    6,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>                    </u>
<input type="checkbox"/> Improvements	\$	<u>                    6,800</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>                    6,800</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing and did not provide documentary evidence.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 5<sup>th</sup> day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the     Lewis     County

Board of Equalization

Property Owner: William & Cora Smith

Parcel Number(s): 750020187001

Assessment Year: 2018

Petition Number: 2018-111

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 type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	<u>        6,400        </u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	<u>        6,400        </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	<u>        6,400        </u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	<u>        6,400        </u>

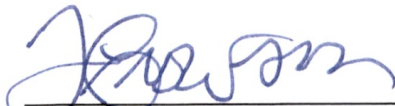
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing and did not provide documentary evidence.

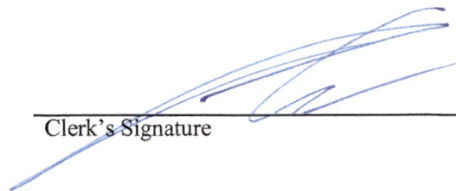
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 5<sup>th</sup> day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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### 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 or at their website at [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) 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 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

**Distribution: • Assessor • Petitioner • BOE File**

Order of the       Lewis       County

Board of Equalization

Property Owner: William & Cora Smith

Parcel Number(s): 750010176136

Assessment Year: 2018

Petition Number: 2018-112

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 type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	<u>          3,800          </u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	<u>          3,800          </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	<u>          3,800          </u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	<u>          3,800          </u>

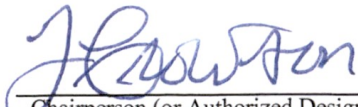
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing and did not provide documentary evidence.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 5<sup>th</sup> day of December, (year) 2019

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**



Lewis       **County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2018-197

Taxpayer's Name: <u>Timothy &amp; Jonni Cournyer</u>		
Mailing Address: <u>P.O. Box 152</u>		
City: <u>Mossyrock</u>	State: <u>WA</u>	Zip Code: <u>98564</u>

Taxpayer's Parcel No: <u>028289005003</u>	
Hearing Was Held On: <u>October 17, 2019</u>	
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan, and Paulette Eaton</u>	

Decision of Board:	
Value Sustained: <u>\$412,900.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>2:30 p.m.</u>	Ended at (time): _____

  
\_\_\_\_\_  
Chairperson (or Authorized Designee)

2/20/2020  
\_\_\_\_\_  
Date

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Order of the       Lewis       County

Board of Equalization

Property Owner: Timothy & Jonni Cournyer

Parcel Number(s): 028289005003

Assessment Year: 2018 Petition Number: 2018-197

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 type="checkbox"/> Land	\$	<u>52,700</u>
<input type="checkbox"/> Improvements	\$	<u>360,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>412,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>52,700</u>
<input type="checkbox"/> Improvements	\$	<u>360,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>412,900</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing and did not provide documentary evidence to support a reduced value.

The Assessor's office has visited the subject property three times. The subject property has eleven outbuildings. The Board felt that the Cournyer's information provided better support the Assessor value.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 5<sup>th</sup> day of December, (year) 2019

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File