

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

Petition No: 2017-125

Taxpayer's Name: <u>JoAnn McConnell Kimball</u>			
Mailing Address: <u>P.O. Box 311</u>			
City: <u>Glenoma</u>	State: <u>WA</u>	Zip Code: <u>98336</u>	

Taxpayer's Parcel No: <u>031078001002</u>	
Hearing Was Held On: <u>10/15/2020</u>	
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: <u>\$184,000.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:30 p.m.</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

11/6/2020

Date

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Order of the Lewis County

Board of Equalization

Property Owner: JoAnn McConnell Kimball

Parcel Number(s): 031078001002

Assessment Year: 2019

Petition Number: 2017-125

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>37,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>146,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>184,000</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>37,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>146,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>184,000</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. There wasn't any current market evidence. The evidence provided by the appellant was from BTA decisions that were from 2014/2015

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 6th day of November, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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

Petition No: 2018-081

Taxpayer's Name: <u>JoAnn McConnell Kimball</u>		
Mailing Address: <u>P.O. Box 311</u>		
City: <u>Glenoma</u>	State: <u>WA</u>	Zip Code: <u>98336</u>

Taxpayer's Parcel No: <u>031078001002</u>	
Hearing Was Held On: <u>10/15/2020</u>	
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: <u>\$208,900.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:30 p.m.</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

11/6/2020

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Order of the Lewis County
Board of Equalization

Property Owner: JoAnn McConnell Kimball
Parcel Number(s): 031078001002
Assessment Year: 2019 Petition Number: 2018-081

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>37,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>171,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>208,900</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>37,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>171,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>208,900</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. There wasn't any current market evidence. The evidence provided by the appellant was from BTA decisions that were from 2014/2015

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 6th day of November, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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

Petition No: 2019-027

Taxpayer's Name: <u>John & Tammy Moore</u>		
Mailing Address: <u>150 Debra Lane</u>		
City: <u>Onalaska</u>	State: <u>WA</u>	Zip Code: <u>98570</u>

Taxpayer's Parcel No: <u>028162002003</u>	
Hearing Was Held On: <u>08/28/2020</u>	
Board Members Present: <u>Tom Crowson, Richard Tausch & Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$557,100.00</u>	To: <u>\$501,400.00</u>
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	SHIPPED NOV 06 2020
Hearing Began at (time): <u>1:00 p.m.</u>	



Chairperson (or Authorized Designee)

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Order of the Lewis County

Board of Equalization

Property Owner: John & Tammy Moore

Parcel Number(s): 028162002003

Assessment Year: 2019

Petition Number: 2019-027

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>58,500</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>498,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>557,100</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>52,800</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>448,600</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>501,400</u>


This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The appellant had more evidence to support values.

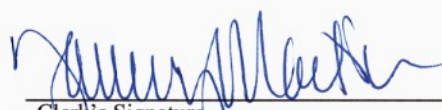
The Board concluded that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this 6th day of November, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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

Petition No: 2019-106

Taxpayer's Name: <u>JoAnn McConnell Kimball</u>			
Mailing Address: <u>P.O. Box 311</u>			
City: <u>Glenoma</u>	State: <u>WA</u>	Zip Code: <u>98336</u>	

Taxpayer's Parcel No: <u>031078001002</u>	
Hearing Was Held On: <u>10/15/2020</u>	
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: <u>\$249,600.00</u>	
Value Changed From: _____	To: _____
Other:	
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Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:30 p.m.</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

11/6/2020

Date

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Order of the Lewis County

Board of Equalization

Property Owner: JoAnn McConnell Kimball

Parcel Number(s): 031078001002

Assessment Year: 2019

Petition Number: 2019-106

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>45,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>203,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>249,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>45,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>203,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>249,600</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. There wasn't any current market evidence. The evidence provided by the appellant was from BTA decisions that were from 2014/2015

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 6th day of November, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

Lewis

County Board of Equalization

Board Clerk's Record of Hearing


Petition No: 2019-097

Taxpayer's Name: <u>James & Bonnie Allee</u>		
Mailing Address: <u>300 Centralia Alpha Rd.</u>		
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>

Taxpayer's Parcel No: <u>021678009004</u>	
Hearing Was Held On: <u>10/15/2020</u>	
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: <u>\$366,100.00</u>	
Value Changed From: _____	To: _____
Other:	
SHIPPED NOV 06 2020	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:08 p.m.</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

11/6/2020

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Order of the Lewis County

Board of Equalization

Property Owner: James & Bonnie Allee

Parcel Number(s): 021678009004

Assessment Year: 2019

Petition Number: 2019-097

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>75,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>290,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>366,100</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>75,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>290,700</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>366,100</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The comparable sales from the Assessor's office were better. The appellants used an older partial appraisal from 2017.

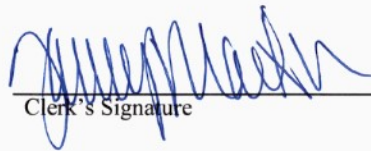
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 6th day of November, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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

Petition No: 2018-195

Taxpayer's Name: <u>Carolyn Baker</u>			
Mailing Address: <u>881 Shorey Rd</u>			
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>	

Taxpayer's Parcel No: <u>031930002000</u>	
Hearing Was Held On: <u>10/15/2020</u>	
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: <u>\$71,600.00</u>	
Value Changed From: _____	To: _____
Other:	
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Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>11:08 a.m.</u>	Ended at (time): _____



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11/6/2020

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Order of the Lewis County

Board of Equalization

Property Owner: Carolyn Baker
Parcel Number(s): 031930002000
Assessment Year: 2019 Petition Number: 2018-195

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>14,300</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>57,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>71,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>14,300</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>57,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>71,600</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant presented comparable sales that were much lower and smaller in square footage.

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 6th day of November, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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

Petition No: 2019-218

Taxpayer's Name: <u>Leslie Lindow</u>		
Mailing Address: <u>1673 S Market Blvd. #89</u>		
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>

Taxpayer's Parcel No: <u>027681002004</u>		
Hearing Was Held On: <u>10/15/2020</u>		
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan</u>		

Decision of Board:	
Value Sustained: <u>\$342,600.00</u>	
Value Changed From: _____	To: _____
Other:	
SHIPPED NOV 06 2020	

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)

11/6/2020
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Leslie Lindow
Parcel Number(s): 027681002004
Assessment Year: 2019 Petition Number: 2019-218

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>58,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>284,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>342,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>58,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>284,500</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>342,600</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The parcel was purchased in 2007 for \$342,000 and some fairly expensive outbuildings have been added in recent years.

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 6th day of November, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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

Petition No: 2019-079

Taxpayer's Name: <u>James Ritchey</u>		
Mailing Address: <u>1211 Choctaw Trail</u>		
City: <u>Brentwood</u>	State: <u>TN</u>	Zip Code: <u>37027</u>

Taxpayer's Parcel No: <u>00737000000</u>	
Hearing Was Held On: <u>10/15/2020</u>	
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: <u>\$120,400.00</u>	
Value Changed From: _____	To: _____
Other:	
SHIPPED NOV 06 2020	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:17 a.m.</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

11/6/2020

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Order of the Lewis County

Board of Equalization

Property Owner: James Ritchey

Parcel Number(s): 00737000000

Assessment Year: 2019

Petition Number: 2019-079

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>38,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>82,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>120,400</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>38,100</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>82,300</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>120,400</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant did not provide any evidence or comparable sales.

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 6th day of November, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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

Petition No: 2019-295

Taxpayer's Name: <u>Nicholas Wheeler</u>		
Mailing Address: <u>915 W 2nd St.</u>		
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>

Taxpayer's Parcel No: <u>003335000000</u>	
Hearing Was Held On: <u>10/15/2020</u>	
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$401,900.00</u>	To: <u>\$325,000.00</u>
Other: _____	
SHIPPED NOV 06 2020	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>9:32 a.m.</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

11/6/2020

Date

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

Petition No: 2019-294

Taxpayer's Name: <u>Giovanni & Tiffani Mastronardi</u>		
Mailing Address: <u>10221 Fossmoor St.</u>		
City: <u>Austin</u>	State: <u>TX</u>	Zip Code: <u>78717</u>

Taxpayer's Parcel No: <u>028885004003</u>	
Hearing Was Held On: <u>10/15/2020</u>	
Board Members Present: <u>Tom Crowson, Russ Wigley, Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$67,200.00</u>	To: <u>\$49,000.00</u>
Other: _____	
SHIPPED NOV 06 2020	

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



Chairperson (or Authorized Designee)

11/6/2020

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Order of the Lewis County
Board of Equalization

Property Owner: Giovanni & Tiffani Mastronardi
Parcel Number(s): 028885004003
Assessment Year: 2019 Petition Number: 2019-294

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>67,200</u>
<input type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>67,200</u>

BOE True and Fair Value Determination

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

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The property recently sold for \$43,000 and was steep. This property was on the market for 10 years and was reduced for \$49,000 on the market for 314 days before selling at the \$43,000 offer.

The Board concluded that the petitioner did 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 6th day of November, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature