

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

Petition No: 2019-183

Taxpayer's Name: <u>Neilson Family Trust / Gloyd Neilson</u>			
Mailing Address: <u>148 Aldrich Rd.</u>			
City: <u>Mossyrock</u>	State: <u>WA</u>	Zip Code: <u>98564</u>	

Taxpayer's Parcel No: <u>027586001000</u>	
Hearing Was Held On: <u>9/24/2020</u>	
Board Members Present: <u>Tom Crowson & Russ Wigley</u>	

Decision of Board:	
Value Sustained: <u>\$961,700.00</u>	
Value Changed From: _____	To: _____
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>9:08 a.m.</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

10/15/2020

Date

Order of the Lewis County

Board of Equalization

Property Owner: Neilson Family Trust / Gloyd Neilson

Parcel Number(s): 027586001000

Assessment Year: 2019

Petition Number: 2019-183

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>63,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>897,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>961,700</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>63,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>897,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>961,700</u>

This decision is based on our finding that:

The Board sustains the Assessor's determination of value based upon the lack of evidence presented. There wasn't any market data of sales or any documentary evidence provided.

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 15th day of October, (year) 2020



Chairperson (or Authorized Designee) Signature

Clerk's Signature

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

Petition No: 2019-184

Taxpayer's Name: <u>Neilson Family Trust / Gloyd Neilson</u>		
Mailing Address: <u>148 Aldrich Rd.</u>		
City: <u>Mossyrock</u>	State: <u>WA</u>	Zip Code: <u>98564</u>

Taxpayer's Parcel No: <u>027659001001</u>	
Hearing Was Held On: <u>9/24/2020</u>	
Board Members Present: <u>Tom Crowson & Russ Wigley</u>	

Decision of Board:	
Value Sustained: <u>\$1,660,400.00</u>	
Value Changed From: _____	To: _____
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>9:08 a.m.</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

10/15/2020

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Neilson Family Trust / Gloyd Neilson

Parcel Number(s): 027659001001

Assessment Year: 2019

Petition Number: 2019-184

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>154,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>1,505,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>1,660,400</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>154,600</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>1,505,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>1,660,400</u>

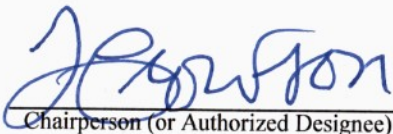
This decision is based on our finding that:

The Board sustains the Assessor's determination of value based upon the lack of evidence presented. There wasn't any market data of sales or any documentary evidence provided.

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 15th day of October, (year) 2020



Chairperson (or Authorized Designee) Signature

Clerk's Signature

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

Petition No: 2019-205

Taxpayer's Name: Eric & Keelie Neilson
Mailing Address: 352 Tucker Rd.
City: Toledo State: WA Zip Code: 98591

Taxpayer's Parcel No: 014686001000
Hearing Was Held On: 9/24/2020
Board Members Present: Tom Crowson & Russ Wigley

Decision of Board:
Value Sustained: \$951,600.00
Value Changed From: _____ To: _____
Other: _____

Recorded on Tape No: Digital Recording
Hearing Began at (time): 9:36 a.m. Ended at (time): _____



Chairperson (or Authorized Designee)

10/19/2020

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Eric & Keelie Neilson
Parcel Number(s): 014686001000
Assessment Year: 2019 Petition Number: 2019-205

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>238,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>712,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>951,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>238,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>712,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>951,600</u>

This decision is based on our finding that:

The Board sustains the Assessor's determination of value based upon the lack of evidence presented. There wasn't any market evidence and the appellant did no show.

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 15th day of October, (year) 2020



Chairperson (or Authorized Designee) Signature

Clerk's Signature

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

Petition No: 2019-211

Taxpayer's Name:	<u>Cecil Tibbetts</u>		
Mailing Address:	<u>2305 Van Worm</u>		
City:	<u>Centralia</u>	State:	<u>WA</u> Zip Code: <u>98531</u>

Taxpayer's Parcel No:	<u>009755001000</u>		
Hearing Was Held On:	<u>9/24/2020</u>		
Board Members Present:	<u>Tom Crowson & Russ Wigley</u>		

Decision of Board:
Value Sustained: <u>\$137,600.00</u>
Value Changed From: _____ To: _____
Other: _____

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


Chairperson (or Authorized Designee)

10/15/2020
Date

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Order of the Lewis County
Board of Equalization

Property Owner: Cecil Tibbetts
Parcel Number(s): 009755001000
Assessment Year: 2019 Petition Number: 2019-211

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>49,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>87,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>137,600</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>49,700</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>87,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>137,600</u>

This decision is based on our finding that:

The Board sustains the Assessor's determination of value based upon the lack of evidence presented. There wasn't any documentary evidence and the appellant, there weren't any market sales, and this was a distressed property when it was bought.

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 15th day of October, (year) 2020



Chairperson (or Authorized Designee) Signature

Clerk's Signature

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2019-222

Taxpayer's Name: Keith & Kurtis Zigler

Mailing Address: 225 Stearns Rd.

City: Chehalis,

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 018530001005

Hearing Was Held On: 9/24/2020

Board Members Present: Tom Crowson & Russ Wigley

Decision of Board:

Value Sustained: \$156,300.00

Value Changed From: _____ To: _____

Other:

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:34 a.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

10/15/2020

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Keith & Kurtis Zigler

Parcel Number(s): 018530001005

Assessment Year: 2019

Petition Number: 2019-222

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>61,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>94,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>156,300</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>61,400</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>94,900</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>156,300</u>

This decision is based on our finding that:

The Board sustains the Assessor's determination of value based upon the lack of evidence presented. There wasn't any documentary evidence or sales 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 15th day of October, (year) 2020



Chairperson (or Authorized Designee) Signature

Clerk's Signature

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2019-231

Taxpayer's Name: Juliann Tucker

Mailing Address: #69 Hawley Box 672

City: Unalaska

State: AK

Zip Code: 99685

Taxpayer's Parcel No: 010571040000

Hearing Was Held On: 9/24/2020

Board Members Present: Tom Crowson & Russ Wigley

Decision of Board:

Value Sustained: \$84,100.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 11:07 a.m. Ended at (time): _____



Chairperson (or Authorized Designee)

10/15/2020

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Order of the Lewis County

Board of Equalization

Property Owner: Juliann Tucker

Parcel Number(s): 010571040000

Assessment Year: 2019

Petition Number: 2019-231

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>45,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>39,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>84,100</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>45,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>39,100</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>84,100</u>

This decision is based on our finding that:

The Board sustains the Assessor's determination of value based upon the lack of evidence presented. There wasn't any evidence of damage provided, no comparable sales, and nothing stating a grandfathered mobile home couldn't be replaced. .

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 15th day of October , (year) 2020

 J. Brown

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

Petition No: 2019-242

Taxpayer's Name: <u>Michael Kelly</u>			
Mailing Address: <u>133 Clearview Heights Dr.</u>			
City: <u>Centralia,</u>	State: <u>WA</u>	Zip Code: <u>98531</u>	

Taxpayer's Parcel No: <u>023618002002</u>	
Hearing Was Held On: <u>9/24/2020</u>	
Board Members Present: <u>Tom Crowson & Russ Wigley</u>	

Decision of Board:	
Value Sustained: <u>\$555,800.00</u>	
Value Changed From: _____	To: _____
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>11:37 a.m.</u>	Ended at (time): _____


Chairperson (or Authorized Designee)

10/15/2020
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Michael Kelly

Parcel Number(s): 023618002002

Assessment Year: 2019

Petition Number: 2019-242

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>38,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>517,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>555,800</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>38,000</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>517,800</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>555,800</u>

This decision is based on our finding that:

The Board sustains the Assessor's determination of value based upon the lack of evidence presented. There wasn't any evidence provided by the appellant.

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 15th day of October, (year) 2020



Chairperson (or Authorized Designee) Signature

Clerk's Signature

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

Petition No: 2019-269

Taxpayer's Name: <u> John & Nancy Spilker </u>		
Mailing Address: <u> 1121 Harrison Ave. PMB 282 </u>		
City: <u> Centralia, </u>	State: <u> WA </u>	Zip Code: <u> 98531 </u>

Taxpayer's Parcel No: <u> 019046002001 </u>	
Hearing Was Held On: <u> 9/24/2020 </u>	
Board Members Present: <u> Tom Crowson & Russ Wigley </u>	

Decision of Board:	
Value Sustained: <u> \$418,300.00 </u>	
Value Changed From: <u> </u>	To: <u> </u>
Other: <u> </u>	

Recorded on Tape No: <u> Digital Recording </u>	
Hearing Began at (time): <u> 1:25 p.m. </u>	Ended at (time): <u> </u>



Chairperson (or Authorized Designee)

 10/15/2020

Date

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Order of the Lewis County

Board of Equalization

Property Owner: John & Nancy Spilker

Parcel Number(s): 019046002001

Assessment Year: 2019

Petition Number: 2019-269

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>89,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>328,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>418,300</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$ <u>89,900</u>
<input checked="" type="checkbox"/> Improvements	\$ <u>328,400</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>418,300</u>

This decision is based on our finding that:

The Board sustains the Assessor's determination of value based upon the lack of evidence presented. The Assessor's Office provided better 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 15th day of October, (year) 2020



Chairperson (or Authorized Designee) Signature

Clerk's Signature