

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2018-120 through 2018-130

Taxpayer's Name: <u>W. Ken Lilliquist</u>		
Mailing Address: <u>7022 Budd St. NW</u>		
City: <u>Olympia</u>	State: <u>WA</u>	Zip Code: <u>98502</u>

Taxpayer's Parcel No: <u>see individual orders</u>
Hearing Was Held On: <u>May 2, 2019</u>
Board Members Present: <u>Peggy Laso, Tom Crowson, and Russ Wigley</u>

Decision of Board:
Value Sustained: <u>see individual orders</u>
Value Changed From: _____ To: _____
Other:

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



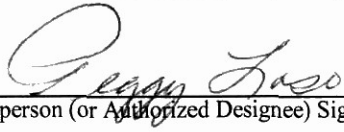
Chairperson (or Authorized Designee)

9/26/19

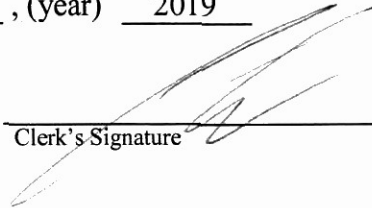
Date

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Dated this 27th day of June, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

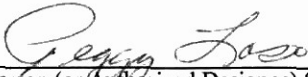
NOTICE

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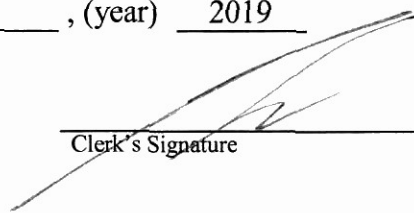
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Distribution: • Assessor • Petitioner • BOE File

Dated this 27th day of June, (year) 2019



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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: W. Ken Lilliquist

Parcel Number(s): 017332009024

Assessment Year: 2018

Petition Number: 2018-122

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>36,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,000</u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120, 2018-121 and 2018-123 through 2018-130. Ken Lilliquist participated in the hearing.

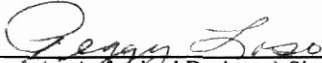
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

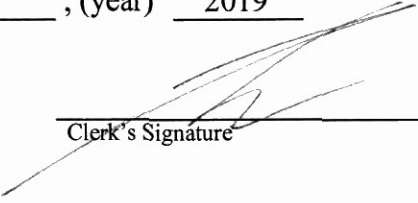
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

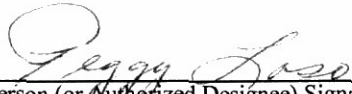
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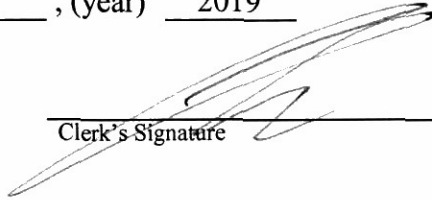
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Distribution: • Assessor • Petitioner • BOE File

Dated this 26th day of June, (year) 2019



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Clerk's Signature

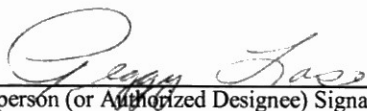
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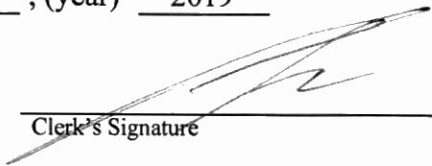
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Distribution: • Assessor • Petitioner • BOE File

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Clerk's Signature

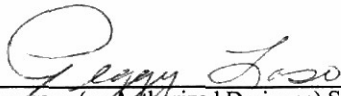
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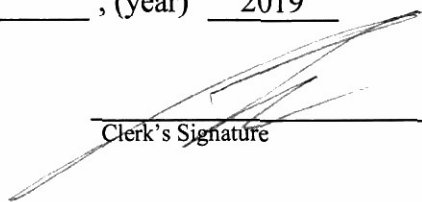
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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: W. Ken Lilliquist

Parcel Number(s): 017332009028

Assessment Year: 2018

Petition Number: 2018-126

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>36,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,000</u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120 through 2018-125 and 2018-127 through 2018-130. Ken Lilliquist participated in the hearing.

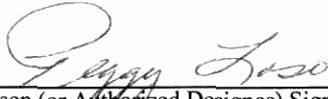
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

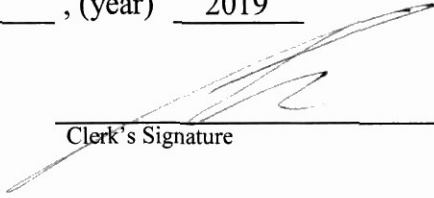
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (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: W. Ken Lilliquist

Parcel Number(s): 017332009029

Assessment Year: 2018

Petition Number: 2018-127

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> 36,600 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 36,600 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 36,600 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 36,600 </u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120 through 2018-126 and 2018-128 through 2018-130. Ken Lilliquist participated in the hearing.

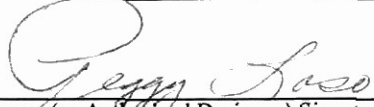
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

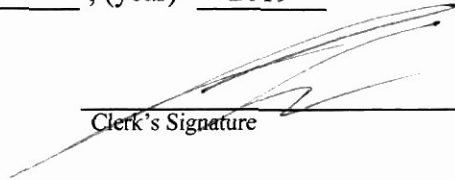
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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.

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Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: W. Ken Lilliquist

Parcel Number(s): 017332009030

Assessment Year: 2018

Petition Number: 2018-128

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>36,600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,600</u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120 through 2018-127, 2018-129, and 2018-130. Ken Lilliquist participated in the hearing.

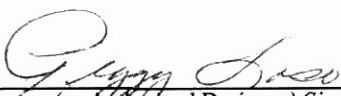
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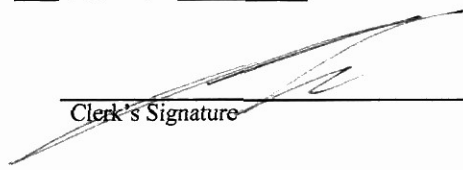
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Clerk's Signature

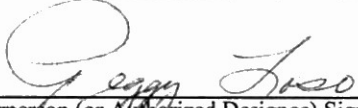
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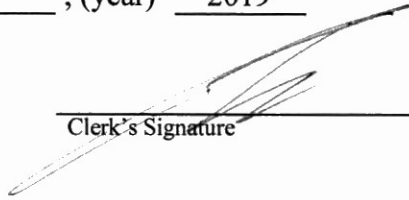
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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: W. Ken Lilliquist
Parcel Number(s): 017332009032
Assessment Year: 2018 Petition Number: 2018-130

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>45,200</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>45,200</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>45,200</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>45,200</u>

This decision is based on our finding that:

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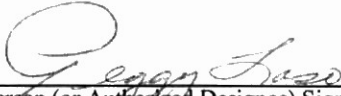
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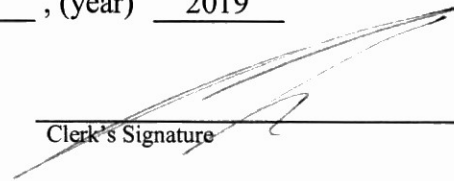
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Chairperson (or Authorized Designee) Signature



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: 2018-116 through 2018-119

Taxpayer's Name: <u>Melissa Jenkins</u>		
Mailing Address: <u>2234 29th Ct. NW</u>		
City: <u>Olympia</u>	State: <u>WA</u>	Zip Code: <u>98502</u>

Taxpayer's Parcel No: <u>see individual orders</u>
Hearing Was Held On: <u>May 2, 2019</u>
Board Members Present: <u>Peggy Laso, Tom Crowson, and Russ Wigley</u>

Decision of Board:
Value Sustained: <u>see individual orders</u>
Value Changed From: _____ To: _____
Other:

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)

9/26/19

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Melissa Jenkins

Parcel Number(s): 017332009020

Assessment Year: 2018

Petition Number: 2018-116

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> 36,100 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 36,100 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 36,100 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 36,100 </u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-117 through 2018-119. Ken Lilliquist participated in the hearing on behalf of Melissa Jenkins.

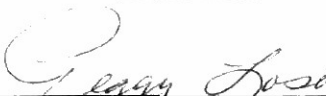
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

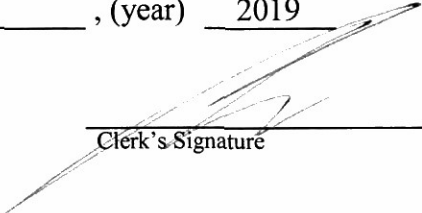
The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

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 27th day of June, (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: Melissa Jenkins
Parcel Number(s): 017332009021
Assessment Year: 2018 Petition Number: 2018-117

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> 36,100 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 36,100 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 36,100 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 36,100 </u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-116, 2018-118, and 2018-119. Ken Lilliquist participated in the hearing on behalf of Melissa Jenkins.

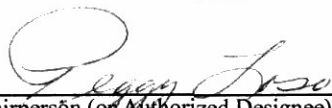
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

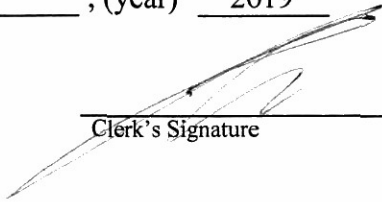
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (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: Melissa Jenkins
Parcel Number(s): 017332009022
Assessment Year: 2018 Petition Number: 2018-118

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> 36,100 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 36,100 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 36,100 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 36,100 </u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-116, 2018-117, and 2018-119. Ken Lilliquist participated in the hearing on behalf of Melissa Jenkins.

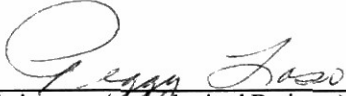
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

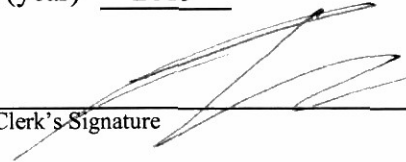
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (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: Melissa Jenkins
Parcel Number(s): 017332009023
Assessment Year: 2018 Petition Number: 2018-119

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> 36,100 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 36,100 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 36,100 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 36,100 </u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-116 through 2018-118. Ken Lilliquist participated in the hearing on behalf of Melissa Jenkins.

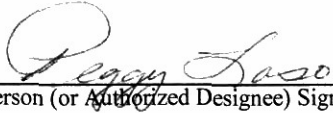
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

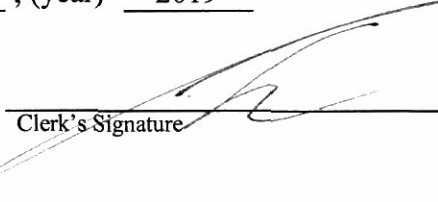
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (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: 2018-032

Taxpayer's Name: David Noyes

Mailing Address: 511 Yew St.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 000807000000

Hearing Was Held On: May 2, 2019

Board Members Present: Peggy Laso, Tom Crowson, and Russ Wigley

Decision of Board:

Value Sustained: \$84,800.00

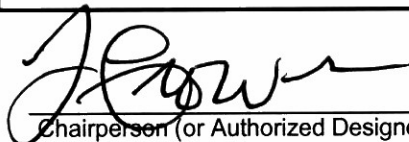
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 p.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

9/26/19

Date

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Order of the Lewis County
Board of Equalization

Property Owner: David Noyes
Parcel Number(s): 000807000000
Assessment Year: 2018 Petition Number: 2018-032

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>32,300</u>
<input type="checkbox"/> Improvements	\$	<u>52,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>84,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>32,300</u>
<input type="checkbox"/> Improvements	\$	<u>52,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>84,800</u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. David Noyes participated in the hearing.

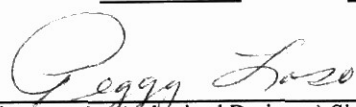
Mr. Noyes testified that the property has flooded twice and has dry rot, needs to be painted, needs a new roof, and needs to have the wiring updated.

The appellant did not provide documentation to warrant a reduction in value.

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 27th day of June, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

SHIPPED JUN 27 2019

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Distribution: • Assessor • Petitioner • BOE File

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

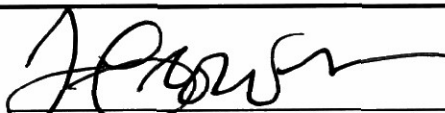
Petition No: 2018-013

Taxpayer's Name: <u>Mary Shahan</u>		
Mailing Address: <u>136 SW 1st St.</u>		
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>

Taxpayer's Parcel No: <u>004155000000</u>	
Hearing Was Held On: <u>May 2, 2019</u>	
Board Members Present: <u>Peggy Laso, Tom Crowson, and Russ Wigley</u>	

Decision of Board:	
Value Sustained: <u>\$226,300.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>2:00 p.m.</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

9/26/19

Date

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