Lewis	County Board of Equalization
Board C	lerk's Record of Hearing

	Petition No: 2018-046
Taxpayer's Name: Matthew and Tiffany Ethe	erton
Mailing Address: 649 Pennsylvania Ave.	
City: Chehalis	State: WA Zip Code: 98532
Taxpayer's Parcel No: 004393001000	
Hearing Was Held On: May 16, 2019	
Board Members Present: Tom Crowson and	d Russ Wigley
Decision of Board:	
Value Sustained: \$462,900.00	
Value Changed From:	To:
Other:	
Recorded on Tape No: Digital Recording	
Hearing Began at (time): 9:00 a.m.	Ended at (time):
Chairperson (or Authorized Designee)	9/26/19 Date

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eOrder	of	the	Lewis	County

Property Owner: Matthew and Tiffany Etherton						
Parcel Number(s): 004393001000						
Assessment Year:	Assessment Year: 2018 Petition Number: 2018-046					
Having considered the evidence presented by the parties in this appeal, the Board hereby: Sustains overrules the determination of the assessor.						
Assessor's True a	nd Fair '	<u>Value</u>		BOE True and Fair Val	ue Deterr	<u>nination</u>
Land	\$		58,500	Land	\$	58,500
☐ Improvemen	ts \$		404,400	Improvements	\$	404,400
Minerals	\$	·	- u	☐ Minerals	\$	
Personal Prop	perty \$		462,000	Personal Property	\$	462.500
Total Value	2	· —	462,900	Total Value	\$	462,900
This decision is based on our finding that: The Board sustained the Assessor's determination of value based upon the testimony and evidence presented. Tiffany Etherton participated in the hearing. The Board concluded that the petitioner's comparable sales were not in the same neighborhood and there were no adjustments for value. The Assessor's comparable sales were in the same neighborhood but the Board felt the adjustments were extreme in some cases. Due to the presumption of correction by the assessor, the board felt there was not enough 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 27 th Chairperson (or Authoriz	0		June	, (year)	• • • • • • • • • • • • • • • • • • •	
Chairpersgry(or Authoriz	ed Designee) Signature		Clerk's Signature		

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 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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L	ewis	County Board of Equalization
	Board Cle	erk's Record of Hearing

			Petition No:	2018-00 and 201	8, 2018-009, 8-010
Taxpayer's Name:	David & Kathleen Nelson				
Mailing Address:	3109 5 th Ave Ct. SW				
City: Puyallup	S	state: WA		Zip Code:	98371
Taxpayer's Parcel I	No: 016435001003, 016435	001004, and	d 01643500100)5	
Hearing Was Held	On: May 16, 2019				
Board Members Pr	esent: Tom Crowson and R	uss Wigley			
Decision of Board:					
Value S	Sustained: see individual ord	ders			
Value (Changed From:	Te	o:		
Other:					

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Ended at (time):

Digital Recording

1:00 p.m.

Recorded on Tape No:

Hearing Began at (time):

Chairperson (or Authorized Designee)

Order	of	the	Lewis	County

Property Owner: David & Kathleen Nelson		
Parcel Number(s): 016435001003		
Assessment Year: 2018	Petition Number: 2018-00	98
Having considered the evidence presented by the part	ies in this appeal, the Board ion of the assessor.	hereby:
Assessor's True and Fair Value	BOE True and Fair Val	ue Determination
Land \$36,100	Land	\$36,100
Improvements \$	☐ Improvements	\$
Minerals \$	Minerals	\$
Personal Property \$ Total Value \$ 36,100	☐ Personal Property Total Value	\$ 36,100
This decision is based on our finding that: The Board sustained the Assessor's determination of presented. The Board heard this petition along with presented the sustained the presented the sustained the sustain		
The Petitioner shared concerns that the property is not in 2005 and was not replanted. The Petitioner stated for residential. The subject property is off a steep log	the Assessor's comparable s	
The Board concluded that the petitioner did not provious overcome the Assessor's presumption of correctness.		cing evidence to
Please note that the Board Orders from the Board of meeting may be purchased at the Commissioners' Of		verbatim. A tape of the
Dated this 27 th day of June	, (year)	
Chairperson (or Authorized Designee) Signature	Clerk's Signature	
Champerson (or Memorized Designee) Signature	Cierk & Signature	

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Order	of the	Lewis	County

Property Owner: David & Kathleen Nels	son				
Parcel Number(s): 016435001004					
Assessment Year: 2018	Petition Number: 2018-0	09			
Having considered the evidence presented sustains overrules the	by the parties in this appeal, the Board determination of the assessor.	hereby:			
Assessor's True and Fair Value	BOE True and Fair Va	lue Determination			
Land \$ 59	9,400 🔲 Land	\$ 59,400			
Improvements \$	Improvements	\$			
☐ Minerals \$	Minerals	\$			
Personal Property \$ Total Value \$ 59	Personal Property 7,400 Total Value	\$			
Total value \$	7,400 Total value	\$59,400			
This decision is based on our finding that: The Board sustained the Assessor's determined the Board heard this petition at the Petitioner shared concerns that the profined the Petitioner shared. The Petitioner State of th	along with petition numbers 2018-008 and operty is not suited for residential use.	and 2018-010. The property was logged			
for residential. The subject property is off					
The Board concluded that the petitioner di overcome the Assessor's presumption of c		ncing evidence to			
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 June June June June June June June					
Chairperson (or Authorized Designee) Signature	Clerk's Signature				

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Order of the	Lewis	County

Property Owner: David	l & Kathleen Nelson				
Parcel Number(s): 01643	35001005				
Assessment Year: 2018	F	Petition Number: 2018-01	0		
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 Fai	r Value	BOE True and Fair Val	ue Determination		
Land	\$ 45,900	Land	\$ 45,900		
☐ Improvements	\$	[] Improvements	\$		
Minerals	\$	Minerals	\$		
Personal Property Total Value	\$ \$ 45,900	Personal Property Total Value	\$ \$ 45,900		
Total Value	43,900	Total value	\$ 43,900		
This decision is based on our finding that: The Board sustained the Assessor's determination of value based upon the testimony and evidence presented. The Board heard this petition along with petition numbers 2018-008 and 2018-010.					
The Petitioner shared concerns that the property is not suited for residential use. The property was logged in 2005 and was not replanted. The Petitioner stated the Assessor's comparable sales are all sales suited for residential. The subject property is off a steep logging road.					
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 27 th da	y ofJune	_, (year)			
Jeggy Frze	a)				
Chairperson (of Authorized Desig	gnee) Signature	Clerk's Signature			

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

	Petition No: _2018-018					
Taxpayer's Name: Benjamin Pacatte						
Mailing Address: 119 Nisqually Way						
City: Ashford State	e: WA Zip Code: 98304					
Taxpayer's Parcel No: 010567003000						
Hearing Was Held On: May 16, 2019						
Board Members Present: Tom Crowson and Russ Wigley						
Decision of Board:						
Value Sustained: \$196,400.00						
Value Changed From:	To:					
Other:						
Recorded on Tape No: Digital Recording						
Hearing Began at (time): 1:30 p.m.	Ended at (time):					
Chairperson (or Authorized Designee)	9/26/19 Date					

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Order of the	Lewis	County
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Property Owner:	Benjamin Pacatte	e			
Parcel Number(s):	010567003000				
Assessment Year:	2018		Petition Number: 2018-01	18	
			ties in this appeal, the Board	hereby:	
Sustains Sustains	overrules	the determina	tion of the assessor.		
Assessor's True a	ad Fair Value		POF True and Fair Val	ua Dataum	ination
Assessor s riue ai	iu raii vaiue		BOE True and Fair Val	ue Determ	<u>ination</u>
Land	\$	17,000	Land	\$	17,000
Improvement		179,400	Improvements	\$	179,400
☐ Minerals	\$		☐ Minerals	\$	
Personal Prop Total Value	perty \$ \$	196,400	Personal Property Total Value	\$	196,400
Total Value	Ψ	170,400	Total Value	Ψ	190,400
	on of this board t	o sustain the Ass	sessor's true and fair market e e participated in the hearing.	value basec	l upon
Mr. Pacatte testifie regarding a refinan		_	s property behind his house.	He provide	d information
			ide documentation to warrant ce to overcome the Assessor'		
Please note that the meeting may be pu			Equalization hearing are not ffice.	verbatim.	A tape of the
Dated this 27 th	day of	June	, (year)2019	45	
() enam	hase				
Chairperson (or Authoriz	ed Designee) Signature	·	Clerk's Signature		

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