

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

Petition No:   2018-046  

Taxpayer's Name: <u>  Matthew and Tiffany Etherton  </u>		
Mailing Address: <u>  649 Pennsylvania Ave.  </u>		
City: <u>  Chehalis  </u>	State: <u>  WA  </u>	Zip Code: <u>  98532  </u>

Taxpayer's Parcel No: <u>  004393001000  </u>	
Hearing Was Held On: <u>  May 16, 2019  </u>	
Board Members Present: <u>  Tom Crowson and Russ Wigley  </u>	

Decision of Board:	
Value Sustained: <u>  \$462,900.00  </u>	
Value Changed From: <u>                    </u>	To: <u>                    </u>
Other:	

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

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

  9/26/19    
\_\_\_\_\_  
Date

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eOrder of the     Lewis     County

Board of Equalization

Property Owner: Matthew and Tiffany Etherton

Parcel Number(s): 004393001000

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 and Fair Value**

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>58,500</u>
<input type="checkbox"/> Improvements	\$	<u>404,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>462,900</u>

<input type="checkbox"/> Land	\$	<u>58,500</u>
<input type="checkbox"/> Improvements	\$	<u>404,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>462,900</u>


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<sup>th</sup> day of June, (year) 2019

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

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

**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: 2018-008, 2018-009,  
and 2018-010

Taxpayer's Name:	David & Kathleen Nelson				
Mailing Address:	3109 5 <sup>th</sup> Ave Ct. SW				
City:	Puyallup	State:	WA	Zip Code:	98371

Taxpayer's Parcel No:	016435001003, 016435001004, and 016435001005		
Hearing Was Held On:	May 16, 2019		
Board Members Present:	Tom Crowson and Russ Wigley		

Decision of Board:
Value Sustained: see individual orders
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 & Kathleen Nelson

Parcel Number(s): 016435001003

Assessment Year: 2018

Petition Number: 2018-008

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:

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 2018-009 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<sup>th</sup> 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: David & Kathleen Nelson

Parcel Number(s): 016435001004

Assessment Year: 2018

Petition Number: 2018-009

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>59,400</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>59,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>59,400</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>59,400</u>

This decision is based on our finding that:

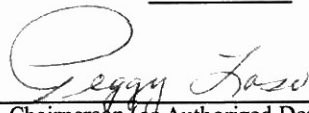
The Board sustained the Assessor's determination of value based upon the testimony and evidence presented. The Board heard this petition along with petition numbers 2018-008 and 2018-010.

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<sup>th</sup> 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: David & Kathleen Nelson

Parcel Number(s): 016435001005

Assessment Year: 2018

Petition Number: 2018-010

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>45,900</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>45,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>45,900</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>45,900</u>

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<sup>th</sup> day of June, (year) 2019

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

  
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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:         2018-018        

Taxpayer's Name: <u>        Benjamin Pacatte        </u>		
Mailing Address: <u>        119 Nisqually Way        </u>		
City: <u>        Ashford        </u>	State: <u>        WA        </u>	Zip Code: <u>        98304        </u>

Taxpayer's Parcel No: <u>        010567003000        </u>	
Hearing Was Held On: <u>        May 16, 2019        </u>	
Board Members Present: <u>        Tom Crowson and Russ Wigley        </u>	

Decision of Board:	
Value Sustained: <u>        \$196,400.00        </u>	
Value Changed From: <u>                                </u>	To: <u>                                </u>
Other:	

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

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

        9/26/19          
Date

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**Order of the  Lewis  County**  
**Board of Equalization**

Property Owner:  Benjamin Pacatte   
Parcel Number(s):  010567003000   
Assessment Year:  2018  Petition Number:  2018-018

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> 17,000 </u>
<input type="checkbox"/> Improvements	\$	<u> 179,400 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 196,400 </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u> 17,000 </u>
<input type="checkbox"/> Improvements	\$	<u> 179,400 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 196,400 </u>

This decision is based on our finding that:

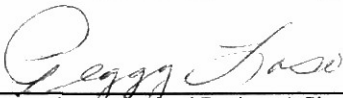
It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. Benjamin Pacatte participated in the hearing.

Mr. Pacatte testified that the creek is encroaching his property behind his house. He provided information regarding a refinance of his home in 2017.

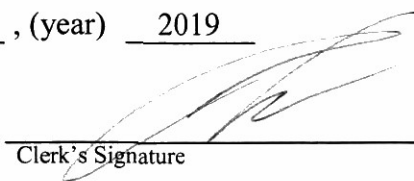
The Board concluded that the petitioner did not provide documentation to warrant a reduction in value and did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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<sup>th</sup>  day of  June , (year)  2019



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



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

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