

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2018-051 through 2018-053

Taxpayer's Name:	<u>Robert Reynolds</u>				
Mailing Address:	<u>2822 N. Union Ave.</u>				
City:	<u>Tacoma</u>	State:	<u>WA</u>	Zip Code:	<u>98407</u>

Taxpayer's Parcel No:	<u>011216117000, 011216118000, and 011216116000</u>		
Hearing Was Held On:	<u>June 27, 2019</u>		
Board Members Present:	<u>Peggy Laso, Tom Crowson, and Russ Wigley</u>		

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

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: Robert Reynolds
Parcel Number(s): 011216117000
Assessment Year: 2018 Petition Number: 2018-051

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>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>58,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>65,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>53,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>60,100</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented.

The board reduced the homesite value by \$5,000 due to there being no power to the property. In addition, Mr. Reynolds provided a letter from the Lewis County PUD showing that the PUD will no longer be provided service to the property.

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 8th day of August, (year) 2019

Paulite Eaton
Chairperson (or Authorized Designee) Signature

[Signature]
Clerk's Signature

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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 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

Order of the Lewis County

Board of Equalization

Property Owner: Robert Reynolds

Parcel Number(s): 011216118000

Assessment Year: 2018

Petition Number: 2018-052

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>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>73,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>80,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>68,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>75,100</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented.

The board reduced the homesite value by \$5,000 due to there being no power to the property. In addition, Mr. Reynolds provided a letter from the Lewis County PUD showing that the PUD will no longer be provided service to the property.

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 8th day of August, (year) 2019

Paulette Eaton
Chairperson (or Authorized Designee) Signature

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Clerk's Signature

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Order of the Lewis County

Board of Equalization

Property Owner: Robert Reynolds

Parcel Number(s): 011216116000

Assessment Year: 2018

Petition Number: 2018-053

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>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>94,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>101,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>89,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>96,300</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented.

The board reduced the homesite value by \$5,000 due to there being no power to the property. In addition, Mr. Reynolds provided a letter from the Lewis County PUD showing that the PUD will no longer be provided service to the property.

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 8th day of August, (year) 2019

Paulette Eaton
Chairperson (or Authorized Designee) Signature

[Signature]
Clerk's Signature

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

Petition No: 2018-152

Taxpayer's Name: <u>Brian & Cheryl Evans</u>		
Mailing Address: <u>175 Gleason Rd.</u>		
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>

Taxpayer's Parcel No: <u>021257001002</u>	
Hearing Was Held On: <u>June 27, 2019</u>	
Board Members Present: <u>Peggy Laso, Tom Crowson, Paulette Eaton, and Russ Wigley</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$232,200.00</u>	To: <u>\$229,100.00</u>
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:00 am</u>	Ended at (time): _____



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9/26/19

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Order of the Lewis County

Board of Equalization

Property Owner: Brian and Cheryl Evans

Parcel Number(s): 021257001002

Assessment Year: 2018

Petition Number: 2018-152

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> 46,200 </u>
<input type="checkbox"/> Improvements	\$	<u> 186,000 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 232,200 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 46,200 </u>
<input type="checkbox"/> Improvements	\$	<u> 182,900 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 229,100 </u>

This decision is based on our finding that:

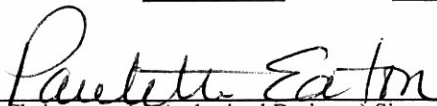
The Board overrules the Assessor's determination of value based upon the evidence presented.

The petitioner shared information regarding an outbuilding on the subject property that collapsed. The Assessor office valued the outbuilding at \$3,100. The Board moved to remove that value from the improvement value.

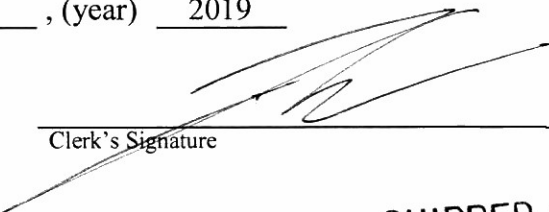
The Board concluded that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 8th day of August , (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

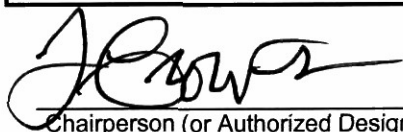
Petition No: 2018-086 through 2018-088

Taxpayer's Name: <u>Kevin Drake</u>		
Mailing Address: <u>P.O. Box 42</u>		
City: <u>Silver Creek</u>	State: <u>WA</u>	Zip Code: <u>98585</u>

Taxpayer's Parcel No: <u>028646000000, 028645002000, and 028643000000</u>
Hearing Was Held On: <u>June 27, 2019</u>
Board Members Present: <u>Peggy Laso, Tom Crowson, and Russ Wigley</u>

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

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>11:00 a.m.</u> Ended at (time): _____



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9/26/19

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Order of the Lewis County

Board of Equalization

Property Owner: Kevin Drake
Parcel Number(s): 028646000000
Assessment Year: 2018 Petition Number: 2018-086

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>33,600</u>
<input type="checkbox"/> Improvements	\$	<u>154,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>188,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>33,600</u>
<input type="checkbox"/> Improvements	\$	<u>154,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>188,100</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 petitioner was not present at the hearing.

The petitioner provided four comparable sale. The Board did not feel the sales were arm's length sales. Two sales were foreclosures, one was a real-estate contract, and the other was an estate sale.

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 8th day of August, (year) 2019

Pauline Eaton
Chairperson (or Authorized Designee) Signature

[Signature]
Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Kevin Drake

Parcel Number(s): 028645002000

Assessment Year: 2018 Petition Number: 2018-087

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>55,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>55,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>55,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>55,500</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 petitioner was not present at the hearing and did not provide any documentary 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 8th day of August, (year) 2019

Paulette Eaton
Chairperson (or Authorized Designee) Signature

[Signature]
Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Kevin Drake

Parcel Number(s): 028643000000

Assessment Year: 2018

Petition Number: 2018-088

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

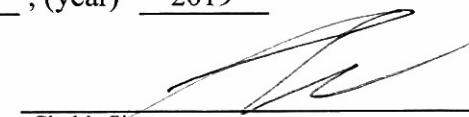
The Board sustained the Assessor's determination of value based upon the testimony and evidence presented. The petitioner was not present at the hearing and did not provide any documentary evidence.

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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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: 2018-037 and 2018-038

Taxpayer's Name: <u>Dana & Diana Wolfe</u>		
Mailing Address: <u>P.O. Box 160</u>		
City: <u>Morton</u>	State: <u>WA</u>	Zip Code: <u>98356</u>

Taxpayer's Parcel No: <u>028751017000</u>	
Hearing Was Held On: <u>June 27, 2019</u>	
Board Members Present: <u>Peggy Laso, Tom Crowson, and Russ Wigley</u>	

Decision of Board:	
Value Sustained: <u>\$131,900.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>11:30 am</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

9/26/19

Date

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