

Order of the Lewis County
Board of Equalization

Property Owner: Inman Family Trust
Parcel Number(s): 012239003000
Assessment Year: 2015 Petition Number: 2015-047

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>121,400</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>121,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>61,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>61,500</u>

This decision is based on our finding that:

The Board overrules the Assessor's determination of value based on the testimony and evidence presented. The Board feels that the Assessor's comparable sales do not compare to the subject property. The subject property is not buildable near the river.

The Board took approximately 3 minutes of testimony from the Petitioner. Mrs. Inman stated that the Assessor's comparable sales on Shoreline Dr. are beautiful lots and have been built upon. The subject property has 300 feet between Inman Lane and the river. The property is not buildable.

Subject Property

Address	Land Size	Sale Price	Date of Sale
0 Bill Creek Rd.	5 acres	\$61,500	1/28/2014

Appellant's Comparable Sales

Address	Land Size	Sale Price	Date of Sale
0 Bill Creek Rd.	5 acres	\$77,000	3/18/14
0 Bill Creek Rd.	5 acres	\$77,000	3/18/14

The Board took approximately 4 minutes of testimony from the Assessor's representative. The Assessor's representative stated that he would need something from the building department that states this property is not buildable.

Assessor's Comparable Sales

Address	Land Size	Sale Price	Date of Sale
219 Shoreline Dr.	5.02 acres	\$130,000	11/22/2013
177 Shoreline Dr.	5.18 acres	\$139,900	11/20/2014
1277 S. Military Rd.	6.00 acres	\$158,000	2/4/2015

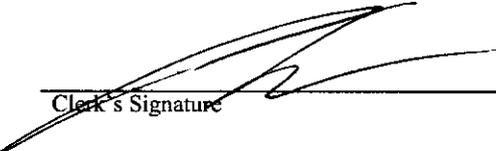
The Board concludes that the Petitioner has provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness, and to warrant a reduction in the valuation.

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 3rd day of November, (year) 2016



 Chairperson's 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 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: 2015-047

Taxpayer's Name: Inman Family Trust

Mailing Address: 119 Inman Lane

City: Toledo

State: WA

Zip Code: 98591

Taxpayer's Parcel No: 012239003000

Hearing Was Held On: August 25, 2016

Board Members Present: Paulette Eaton

Tom Crowson

Decision of Board:

Value Sustained: _____

Value Changed From: \$121,400 To: \$61,500.00

Other:

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:41 am

Ended at (time): 9:51 am


Chairperson (or Authorized Designee)

Nov. 3, 2016
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Ethel Lois Grose – deceased 8/22/2014

Parcel Number(s): 002765000000

Assessment Year: 2015

Petition Number: 2015-031

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>29,100</u>
<input type="checkbox"/> Improvements	\$	<u>44,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>73,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>29,100</u>
<input type="checkbox"/> Improvements	\$	<u>34,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>63,500</u>

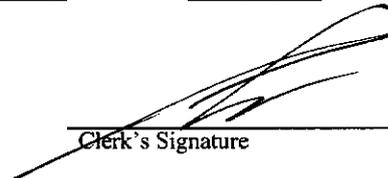
This decision is based on our finding that:

The Board overrules the Assessor's determination of value, based on the testimony and evidence presented. The Petitioner did not participate in the hearing. During the hearing the Assessor's representative, R.C. Cavazos, recommended a downward adjustment of \$10,000. Mr. Cavazos stated that the Assessor's Office valued the property as average condition. He stated that after looking at all of the problems with the property, he feels the property should be considered fair condition.

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 3rd day of November, (year) 2016


Chairperson's 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: 2015-031

Taxpayer's Name: Ethel Lois Grose
Mailing Address: 13412 NW Indian Spring Dr.
City: Vancouver State: WA Zip Code: 98685-1632

Taxpayer's Parcel No: 002765000000
Hearing Was Held On: August 25, 2016
Board Members Present: Paulette Eaton
Tom Crowson

Decision of Board:
Value Sustained: _____
Value Changed From: \$73,500.00 To: \$63,500.00
Other:

Recorded on Tape No: Digital Recording
Hearing Began at (time): 1:07 pm Ended at (time): 1:11 pm


Chairperson (or Authorized Designee)

Nov. 3, 2016
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Curtis & Diana Roe

Parcel Number(s): 015178001000

Assessment Year: 2015

Petition Number: 2015-099

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> 49,700</u>
<input type="checkbox"/> Improvements	\$	<u> 239,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 289,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 49,700</u>
<input type="checkbox"/> Improvements	\$	<u> 192,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 242,500</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based on the testimony and evidence presented. Although the Board did not receive comparable evidence from the Assessor's Office, the Board felt the comparable sales provided by the appellant were clear, cogent, and convincing to support the value.

The Board took approximately 8 minutes of testimony from the Petitioner. Mr. Roe stated that he submitted his information by the deadline of August 16, 2016. The Assessor's Office was to provide information regarding this hearing by August 5, 2016. The Assessor's Office failed to provide this information by the deadline date. On August 18, 2016, Mr. Roe received information from the Assessor's Office. Mr. Roe did not accept this information, as it was not supplied by the required deadline date.

The Assessor's Office supplied a "MOTION TO RECONSIDER RESCHEDULING HEARING," dated August 22, 2016.

Mr. Roe stated that the Assessor's Office claimed there were some discrepancy with the data in their system. Mr. Roe believes there are no discrepancies.

Mr. Cavazos stated that they did not say there were discrepancy. Mr. Cavazos said there was a physical inspection for this case and we didn't have the time to submit the paperwork.

Mr. Roe stated postponing this hearing will not work for him as he has a work conflict.

The Board decided to move forward with the hearing and look at all the information that has been submitted.

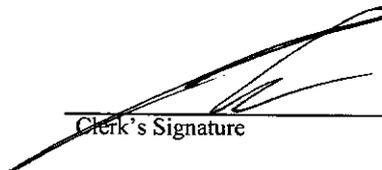
The Board concludes that the Petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness and warranted to warrant a reduction in the valuation.

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 3rd day of November, (year) 2016



Chairperson's Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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

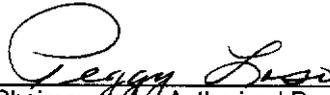
Petition No: 2015-099

Taxpayer's Name: <u>Curtis & Diana Roe</u>		
Mailing Address: <u>P.O. Box 537</u>		
City: <u>Napavine</u>	State: <u>WA</u>	Zip Code: <u>98565</u>

Taxpayer's Parcel No: <u>015178001000</u>	
Hearing Was Held On: <u>August 25, 2016</u>	
Board Members Present: <u>Paulette Eaton</u> <u>Tom Crowson</u>	

Decision of Board:
Value Sustained: _____
Value Changed From: <u>\$289,600.00</u> To: <u>\$242,500.00</u>
Other:

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>9:03 am</u> Ended at (time): <u>9:34 am</u>


Chairperson (or Authorized Designee)

Nov. 3, 2016
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Leslie Lindow

Parcel Number(s): 027681002004

Assessment Year: 2015

Petition Number: 2015-098

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>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>245,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>290,200</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>225,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>270,000</u>

This decision is based on our finding that:

The Board overrules the Assessor's determination of value, based on the testimony and evidence presented. The Board based their determination on the comparable sales provided by the Petitioner.

Subject Property

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
143 Wickliffe Ln.	5 acres	2016 sq. ft.	\$342,000	10/16/2007

Appellant's Comparable Sales

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
130 Kenita Ln.	2.28 acres	1609 sq. ft.	\$193,000	7/29/2014
3580 Hwy. 508	3.07 acres	1454 sq. ft.	\$207,500	7/30/2014
226 Tamaracks Dr.	6.5 acres	1704 sq. ft.	\$210,000	3/28/2014

Assessor's Comparable Sales

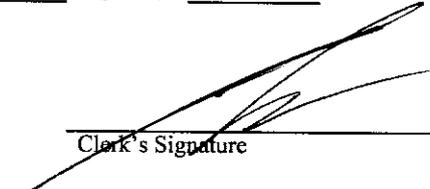
Address	Land Size	Bldg. Size	Sale Price	Date of Sale
145 Kidd Creek Ln.	2.54 acres	2238 sq. ft.	\$283,000	11/26/2014
1331 122 Spencer Rd.	5.12 acres	1740 sq. ft.	\$296,000	5/22/2014
1514 St. Hwy 508	19.46 acres	1896 sq. ft.	\$300,000	5/14/2014

The Board concludes that the petitioners has provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

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 3rd day of November, (year) 2016


Chairperson's 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: 2015-098

Taxpayer's Name: Leslie Lindow

Mailing Address: 1673 S. Market Blvd. #89

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 027681002004

Hearing Was Held On: August 25, 2016

Board Members Present: Paulette Eaton

Tom Crowson

Decision of Board:

Value Sustained: _____

Value Changed From: \$290,200.00 To: \$270,000.00

Other: _____

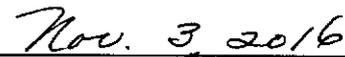
Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 pm

Ended at (time): 2:13 pm



Chairperson (or Authorized Designee)



Date

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Order of the Lewis County

Board of Equalization

Property Owner: Rodney Flink

Parcel Number(s): 009960011000

Assessment Year: 2015

Petition Number: 2015-052

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> 12,200 </u>
<input type="checkbox"/> Improvements	\$	<u> 68,900 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 81,100 </u>

BOE True and Fair Value Determination

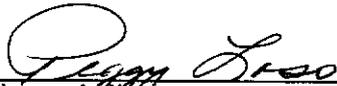
<input type="checkbox"/> Land	\$	<u> 12,200 </u>
<input type="checkbox"/> Improvements	\$	<u> 68,900 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 81,100 </u>

This decision is based on our finding that:

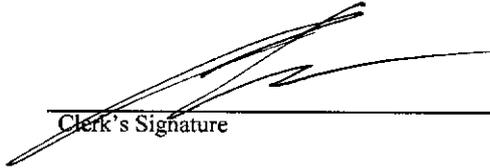
The Board supports the Assessor's determination of value based on the evidence presented. The Petitioner did not provide any market evidence in support of his opinion of value. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption 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 3rd day of November , (year) 2016



Chairperson's Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

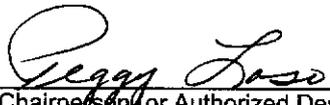
Petition No: 2015-052

Taxpayer's Name: <u>Rodney Flink</u>		
Mailing Address: <u>P.O. Box 764</u>		
City: <u>Packwood</u>	State: <u>WA</u>	Zip Code: <u>98361</u>

Taxpayer's Parcel No: <u>009960011000</u>	
Hearing Was Held On: <u>August 25, 2016</u>	
Board Members Present: <u>Paulette Eaton</u> <u>Tom Crowson</u>	

Decision of Board:	
Value Sustained: <u>\$81,100.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:33 am</u>	Ended at (time): <u>10:40 am</u>



Chairperson (or Authorized Designee)

Nov. 3, 2016

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Donald R. Walls

Parcel Number(s): 009800657000

Assessment Year: 2015

Petition Number: 2015-036

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>22,000</u>
<input type="checkbox"/> Improvements	\$	<u>58,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>80,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>22,000</u>
<input type="checkbox"/> Improvements	\$	<u>58,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>80,600</u>

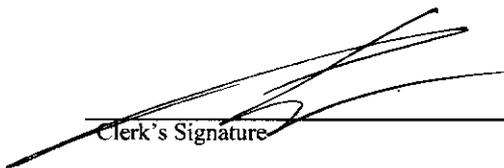
This decision is based on our finding that:

The Board supports the Assessor's determination of value, based on the evidence presented. The Petitioner did not provide any market evidence in support of his opinion of value. The Board concludes 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 3rd day of November, (year) 2016


Chairperson's 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: 2015-036

Taxpayer's Name: <u>Donald Walls</u>			
Mailing Address: <u>32805 38th Avenue South</u>			
City: <u>Federal Way</u>	State: <u>WA</u>	Zip Code: <u>98001-9665</u>	

Taxpayer's Parcel No: <u>009800657000</u>	
Hearing Was Held On: <u>August 25, 2016</u>	
Board Members Present: <u>Paulette Eaton</u> <u>Tom Crowson</u>	

Decision of Board:	
Value Sustained: <u>\$80,600.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>9:36 am</u>	Ended at (time): <u>9:40 am</u>



Chairperson (or Authorized Designee)

Nov. 3, 2016

Date

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