

Lewis

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

Petition No: 2015-004, 2015-006,  
and 2015-007

Taxpayer's Name: Brown Mortuary Service Inc.

Mailing Address: 202 N Lindsay Rd., Suite 201

City: Mesa

State: AZ

Zip Code: 85213

Taxpayer's Parcel No: 004004000000, 004005000000, and 005653000000

Hearing Was Held On: March 23, 2017

Board Members Present: Paulette Eaton, Tom Crownson, Johnny Dunnagan

**Decision of Board:**

Value Sustained: \_\_\_\_\_

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: See Individual order

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:00 a.m.

Ended at (time): 9:30 a.m.

  
Chairperson (or Authorized Designee)

4/20/17  
Date

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

Property Owner: Brown Mortuary Services Inc.

Parcel Number(s): 004004000000

Assessment Year: 2015

Petition Number: 2015-004

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>65,000</u>
<input type="checkbox"/> Improvements	\$	<u>320,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>385,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>65,000</u>
<input type="checkbox"/> Improvements	\$	<u>320,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>385,000</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 20<sup>th</sup> day of April, (year) 2017

  
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)

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**Distribution: • Assessor • Petitioner • BOE File**

Order of the       Lewis       County  
Board of Equalization

Property Owner: Brown Mortuary Services Inc.

Parcel Number(s): 004005000000

Assessment Year: 2015

Petition Number: 2015-006

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>75,000</u>
<input type="checkbox"/> Improvements	\$	<u>40,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>115,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>75,000</u>
<input type="checkbox"/> Improvements	\$	<u>40,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>115,700</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 20<sup>th</sup> day of April, (year) 2017

  
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: Brown Mortuary Services Inc.

Parcel Number(s): 005653000000

Assessment Year: 2015

Petition Number: 2015-007

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>157,900</u>
<input type="checkbox"/> Improvements	\$	<u>10,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>167,900</u>

**BOE True and Fair Value Determination**


<input type="checkbox"/> Land	\$	<u>157,900</u>
<input type="checkbox"/> Improvements	\$	<u>10,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>167,900</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 20<sup>th</sup> day of April, (year) 2017

  
\_\_\_\_\_  
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: 2015-005

Taxpayer's Name: Sticklin Funeral Chapel Inc.

Mailing Address: 202 N Lindsay Rd., Suite 201

City: Mesa

State: AZ

Zip Code: 85213

Taxpayer's Parcel No: 003682047311

Hearing Was Held On: March 23, 2017

Board Members Present: Paulette Eaton, Johnny Dunnagan, and Tom Crowson

**Decision of Board:**

Value Sustained: \$766,300.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:00 a.m.

Ended at (time): 9:30 a.m.

  
Chairperson (or Authorized Designee)

4/20/17  
Date

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Order of the       Lewis       County  
Board of Equalization

Property Owner: Sticklin Funeral Chapel Inc.

Parcel Number(s): 003682047311

Assessment Year: 2015

Petition Number: 2015-005

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>342,800</u>
<input type="checkbox"/> Improvements	\$	<u>423,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>766,300</u>

**BOE True and Fair Value Determination**

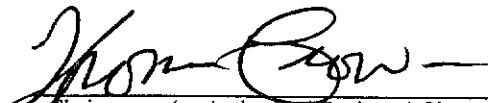
<input type="checkbox"/> Land	\$	<u>342,800</u>
<input type="checkbox"/> Improvements	\$	<u>423,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>766,300</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 20<sup>th</sup> day of April, (year) 2017

  
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: 2015-090 & 2015-091

Taxpayer's Name: Jack Kerr

Mailing Address: P.O. Box 749

City: Randle

State: WA

Zip Code: 98377

Taxpayer's Parcel No: 031663004000 and 031663000000

Hearing Was Held On: March 23, 2017

Board Members Present: Peggy Laso, Tom Crowson, and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \_\_\_\_\_

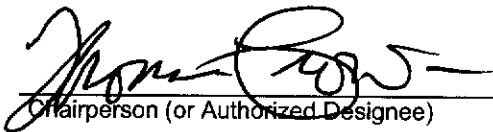
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: see individual order

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:15 p.m.

Ended at (time): 2:30 p.m.

  
Chairperson (or Authorized Designee)

4/20/2017  
Date

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

Property Owner: Jack Kerr

Parcel Number(s): 031663004000

Assessment Year: 2015

Petition Number: 2015-090

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>21,200</u>
<input type="checkbox"/> Improvements	\$	<u>31,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>52,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>21,200</u>
<input type="checkbox"/> Improvements	\$	<u>31,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>52,200</u>

This decision is based on our finding that:  
Johnny Dunnagan abstained.

The Board supports the Assessor's determination of value based on the evidence presented. The board does not feel they had enough evidence to prove a different 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 20<sup>th</sup> day of April, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature



### NOTICE

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**Distribution:** • Assessor • Petitioner • BOE File

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

Property Owner: Jack Kerr

Parcel Number(s): 031663000000

Assessment Year: 2015

Petition Number: 2015-091

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>21,200</u>
<input type="checkbox"/> Improvements	\$	<u>59,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>80,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>21,200</u>
<input type="checkbox"/> Improvements	\$	<u>59,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>80,400</u>

This decision is based on our finding that:

Johnny Dunnagan abstained.

The Board supports the Assessor's determination of value based on the evidence presented. Both parties supplied comparable sales. The Board did not feel that the petitioner provided enough information needed to change the 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 20<sup>th</sup> day of April, (year) 2017

  
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: 2015-092 & 2015-093

Taxpayer's Name: Kathy Heimbigner

Mailing Address: 120 Chinook Rd.

City: Randle

State: WA

Zip Code: 98377

Taxpayer's Parcel No: 031665001000 and 031526006000

Hearing Was Held On: March 23, 2017

Board Members Present: Peggy Laso, Tom Crowson, and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \_\_\_\_\_

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: see individual order

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:15 p.m.

Ended at (time): 2:30 p.m.

  
Chairperson (or Authorized Designee)

4/20/2017  
Date

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

Property Owner: Kathy Heimbigner

Parcel Number(s): 031665001000

Assessment Year: 2015

Petition Number: 2015-092

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>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>117,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>152,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>95,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>130,000</u>

This decision is based on our finding that:

Johnny Dunnagan abstained.

The Board overrules the Assessor's value based on the testimony and evidence presented. The board made their determination based on the Assessor's comparable sales being newer homes. The Board feels that Ms. Heimbigners comparable sales one and three are the closest comparable to the subject property and the Board based their determination of value on those two sales.

Parcel #	Sale Price	Sale Date
031854001006	\$132,000	8-5-14
028854003001	\$127,500	8-30-13

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Dated this 20<sup>th</sup> day of April, (year) 2017

  
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: Kathy Heimbigner

Parcel Number(s): 031526006000

Assessment Year: 2015

Petition Number: 2015-093

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>12,700</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>57,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>12,700</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>57,100</u>

This decision is based on our finding that:

Johnny Dunnagan abstained.

The Board supports the Assessor's determination of value based on the evidence presented. 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 20<sup>th</sup> day of April, (year) 2017

  
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: 2016-057

Taxpayer's Name: Sebastien Romain

Mailing Address: 119 Koons Rd.

City: Mossyrock

State: WA

Zip Code: 98564

Taxpayer's Parcel No: 025252000000

Hearing Was Held On: April 20, 2017

Board Members Present: Tom Crowson and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \$158,300.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:06 a.m.

Ended at (time): 9:10 a.m.

  
Chairperson (or Authorized Designee)

7/17/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Sebastien Romain

Parcel Number(s): 025252000000

Assessment Year: 2016

Petition Number: 2016-057

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>72,500</u>
<input type="checkbox"/> Improvements	\$	<u>85,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>158,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>72,500</u>
<input type="checkbox"/> Improvements	\$	<u>85,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>158,300</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 18<sup>th</sup> day of May, (year) 2017

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: 2016-204

Taxpayer's Name: Craig Homan

Mailing Address: 1832 Broadway St. Unit B

City: Lynchburg State: VA Zip Code: 24501

Taxpayer's Parcel No: 007503001000

Hearing Was Held On: April 20, 2017

Board Members Present: Johnny Dunnagan

Tom Crowson

**Decision of Board:**

Value Sustained: \$45,800.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:04 am Ended at (time): 10:30 am

Paulette Eaton  
Chairperson (or Authorized Designee)

5/18/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Craig Homan

Parcel Number(s): 007503001000

Assessment Year: 2016

Petition Number: 2016-204

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>41,800</u>
<input type="checkbox"/> Improvements	\$	<u>4,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>45,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>41,800</u>
<input type="checkbox"/> Improvements	\$	<u>4,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>45,800</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board feels the Assessor's comparable sales were much closer to the subject property than the appellant's comparable sales.

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 18<sup>th</sup> day of May, (year) 2017

Pauline Eaton  
Chairperson (or Authorized Designee) Signature

[Signature]  
Clerk's Signature

NOTICE

Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**

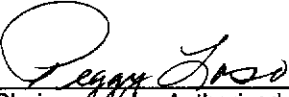
Petition No: 2015-110 and 2015-111

Taxpayer's Name: <u>Hampton Lumber Mills</u>		
Mailing Address: <u>9600 SW Barnes Rd.</u>		
City: <u>Portland</u>	State: <u>OR</u>	Zip Code: <u>97225</u>

Taxpayer's Parcel No: <u>034180006000 &amp; 031752006000</u>	
Hearing Was Held On: <u>April 20, 2017</u>	
Board Members Present: <u>Tom Crowson and Johnny Dunnagan</u>	

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

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:35 a.m.</u>	Ended at (time): <u>10:51 a.m.</u>

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

7/17/17  
\_\_\_\_\_  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the Lewis County

Board of Equalization

Property Owner: Hampton Lumber Mills- Washington Inc.

Parcel Number(s): 034180006000

Assessment Year: 2015

Petition Number: 2015-110

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>360,000</u>
<input type="checkbox"/> Improvements	\$	<u>2,800,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>3,160,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>360,000</u>
<input type="checkbox"/> Improvements	\$	<u>2,800,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>3,160,000</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 had concerns regarding functional obsolescence, old equipment, and a none efficient layout. However, the comparable sales provided by the Petitioner were not as clear as those comparable sales provided by the Assessor's Office.

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 18<sup>th</sup> day of May, (year) 2017

Pauline Eaton  
Chairperson (or Authorized Designee) Signature

[Signature]  
Clerk's Signature

### NOTICE

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Hampton Lumber Mills- Washington Inc.

Parcel Number(s): 031752006000

Assessment Year: 2015

Petition Number: 2015-111

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>1,418,600</u>
<input type="checkbox"/> Improvements	\$	<u>6,335,500</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>7,754,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>1,418,600</u>
<input type="checkbox"/> Improvements	\$	<u>6,335,500</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>7,754,100</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 had concerns regarding functional obsolescence, old equipment, and a none efficient layout. However, the comparable sales provided by the Petitioner were not as clear as those comparable sales provided by the Assessor's Office.

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 18<sup>th</sup> day of May, (year) 2017

Paulette Eaton  
Chairperson (or Authorized Designee) Signature

[Signature]  
Clerk's Signature



Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**

Petition No: 2016-048

Taxpayer's Name: Christopher & Charity Layton

Mailing Address: 211 W. Pear St.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 000232000000

Hearing Was Held On: April 20, 2017

Board Members Present: Tom Crowson and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \$224,700.00

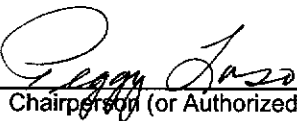
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:12 p.m.

Ended at (time): 1:17 p.m.

  
Chairperson (or Authorized Designee)

7/17/17  
Date

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Order of the       Lewis       County  
Board of Equalization

Property Owner: Christopher & Charity Layton

Parcel Number(s): 000232000000

Assessment Year: 2016

Petition Number: 2016-048

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>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>190,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>224,700</u>

**BOE True and Fair Value Determination**

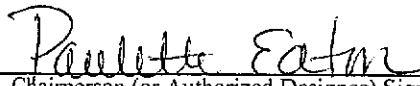
<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>190,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>224,700</u>

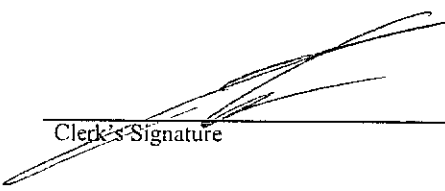
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 18<sup>th</sup> day of May, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

**NOTICE**

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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: 2016-052

Taxpayer's Name: Shirley Smith

Mailing Address: 213 Byrd Rd.

City: Toledo

State: WA

Zip Code: 98591

Taxpayer's Parcel No: 750010177191

Hearing Was Held On: April 20, 2017

Board Members Present: Tom Crowson and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \$21,300.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:57 p.m.

Ended at (time): 2:17 p.m.

  
Chairperson (or Authorized Designee)

7/17/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Shirley Smith

Parcel Number(s): 750010177191

Assessment Year: 2016

Petition Number: 2016-052

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	\$	
<input type="checkbox"/> Improvements	\$	21,300
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	21,300

**BOE True and Fair Value Determination**

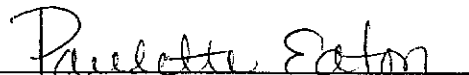
<input type="checkbox"/> Land	\$	
<input type="checkbox"/> Improvements	\$	21,300
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	21,300

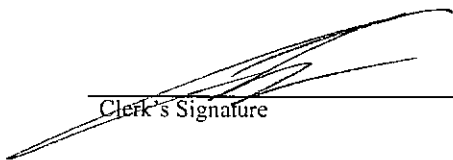
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 18<sup>th</sup> day of May, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

**NOTICE**

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

Petition No: 2015-129 and 2016-065

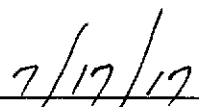
Taxpayer's Name:	Mark & Brandee Oppelt		
Mailing Address:	701 Washington Street		
City:	St. Charles	State:	MO Zip Code: 63301

Taxpayer's Parcel No:	028210022000		
Hearing Was Held On:	April 20, 2017		
Board Members Present:	Tom Crowson and Johnny Dunnagan		

Decision of Board:
Value Sustained: _____
Value Changed From: _____ To: _____
Other: See individual Order

Recorded on Tape No:	Digital Recording		
Hearing Began at (time):	2:38 p.m.	Ended at (time):	2:47 p.m.

  
Chairperson (or Authorized Designee)

  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Mark & Brandee Oppelt

Parcel Number(s): 028210022000

Assessment Year: 2015

Petition Number: 2015-129

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

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>55,000</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>55,000</u>


This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony and evidence presented. The Board agrees to the recommended value change by the Assessor's representative.

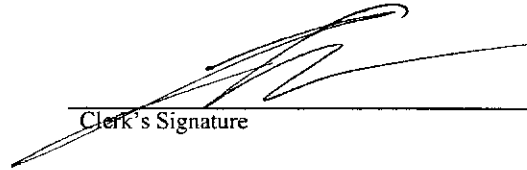
During the hearing RC. Cavazos, representing the Assessor's Office, recommended the reduction to \$55,000 due to sale prices indicate a lower assessed value.

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 17<sup>th</sup> day of July, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

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**Distribution:** • Assessor • Petitioner • BOE File



Order of the Lewis County

Board of Equalization

Property Owner: Mark & Brandee Oppelt

Parcel Number(s): 028210022000

Assessment Year: 2016

Petition Number: 2016-065

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>92,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>92,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>66,000</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>66,000</u>

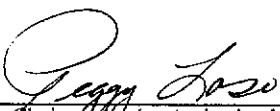
This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony and evidence presented. The Board agrees to the recommended value change by the Assessor's representative


During the hearing RC. Cavazos, representing the Assessor's Office, recommended the reduction to \$66,000 due to sale prices indicate a lower assessed value.

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 17<sup>th</sup> day of July, (year) 2017



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: 2016-135

Taxpayer's Name: Georgina Kelley

Mailing Address: 933 H St.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 003270000000

Hearing Was Held On: April 27, 2017

Board Members Present: Tom Crowson and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \$114,500.00

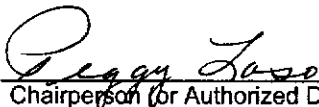
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:03 a.m.

Ended at (time): 10:06 a.m.

  
Chairperson (or Authorized Designee)

Date

7/17/17

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Order of the       Lewis       County  
Board of Equalization

Property Owner: Georgina Kelley

Parcel Number(s): 003270000000

Assessment Year: 2016

Petition Number: 2016-135

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>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>80,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>114,500</u>

**BOE True and Fair Value Determination**

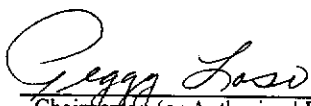
<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>80,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>114,500</u>

This decision is based on our finding that:

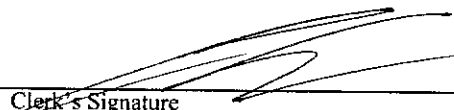
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 17<sup>th</sup> day of July, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

**NOTICE**

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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: 2016-041

Taxpayer's Name: John & Barbara Milton

Mailing Address: 720 W Reynolds Ave.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 021033004000

Hearing Was Held On: April 27, 2017

Board Members Present: Tom Crowson and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \$163,100.00

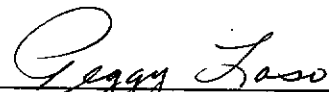
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:40 p.m.

Ended at (time): 1:45 p.m.



Chairperson (or Authorized Designee)

Date

7/17/17

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Order of the Lewis County

Board of Equalization

Property Owner: John & Barbara Milton

Parcel Number(s): 021033004000

Assessment Year: 2016

Petition Number: 2016-041

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>37,000</u>
<input type="checkbox"/> Improvements	\$	<u>126,100</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>163,100</u>

**BOE True and Fair Value Determination**

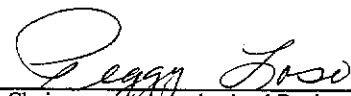
<input type="checkbox"/> Land	\$	<u>37,000</u>
<input type="checkbox"/> Improvements	\$	<u>126,100</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>163,100</u>

This decision is based on our finding that:

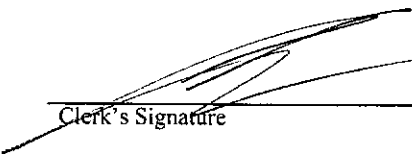
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 17<sup>th</sup> day of July, (year) 2017



Chairperson (or Authorized Designee) 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: 2016-105

Taxpayer's Name: Patricia Irby

Mailing Address: 107 Robert Frost Dr.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 022132159010

Hearing Was Held On: April 27, 2017

Board Members Present: Tom Crowson and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \$202,000.00

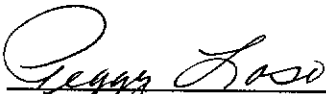
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:48 p.m.

Ended at (time): 2:13 p.m.



Chairperson (or Authorized Designee)

Date

7/17/17

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Order of the Lewis County

Board of Equalization

Property Owner: Patricia Irby

Parcel Number(s): 022132159010

Assessment Year: 2016

Petition Number: 2016-105

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>50,000</u>
<input type="checkbox"/> Improvements	\$	<u>152,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>202,000</u>

**BOE True and Fair Value Determination**

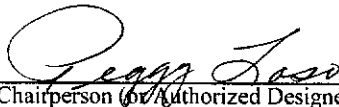
<input type="checkbox"/> Land	\$	<u>50,000</u>
<input type="checkbox"/> Improvements	\$	<u>152,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>202,000</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 17<sup>th</sup> day of July, (year) 2017

  
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: 2016-178

Taxpayer's Name: <u>Charles Byrd</u>		
Mailing Address: <u>151 McAfee Rd.</u>		
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>

Taxpayer's Parcel No: <u>001370000000</u>
Hearing Was Held On: <u>April 27, 2017</u>
Board Members Present: <u>Tom Crowson and Johnny Dunnagan</u>

Decision of Board:
Value Sustained: <u>\$92,800.00</u>
Value Changed From: _____ To: _____
Other: _____

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>2:17 p.m.</u>	Ended at (time): <u>2:53 p.m.</u>

  
Chairperson (or Authorized Designee)

7/17/17  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the Lewis County

Board of Equalization

Property Owner: Charles Byrd

Parcel Number(s): 001370000000

Assessment Year: 2016

Petition Number: 2016-178

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>70,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>92,800</u>

**BOE True and Fair Value Determination**

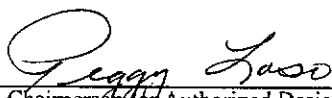
<input type="checkbox"/> Land	\$	<u>22,000</u>
<input type="checkbox"/> Improvements	\$	<u>70,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>92,800</u>

This decision is based on our finding that:

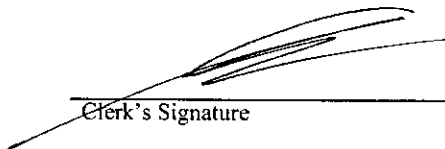
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 17<sup>th</sup> day of July, (year) 2017



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File

Board Clerk's Record of Hearing

Petition No: 2016-022 through 2016-030

Taxpayer's Name: George Heidgerken

Mailing Address: 3408 South Union Ave.

City: Tacoma

State: WA

Zip Code: 98409

Taxpayer's Parcel No: See individual orders

Hearing Was Held On: May 18, 2017

Board Members Present: Tom Crowson, Paulette Eaton, and Johnny Dunnagan

Decision of Board:

Value Sustained:

Value Changed From: To:

Other: see individual orders

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:09 a.m.

Ended at (time): 9:23 a.m.

  
Chairperson (or Authorized Designee)

Date 7/17/17

Order of the Lewis County

Board of Equalization

Property Owner: George Heidgerken

Parcel Number(s): 023600002003

Assessment Year: 2016

Petition Number: 2016-022

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>70,700</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>70,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>70,700</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>70,700</u>

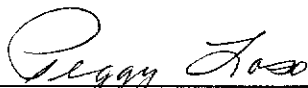
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

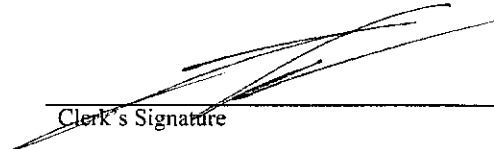
During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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 17<sup>th</sup> day of July, (year) 2017



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: George Heidgerken

Parcel Number(s): 023600002002

Assessment Year: 2016

Petition Number: 2016-023

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>70,300</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>70,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>70,300</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>70,300</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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 17<sup>th</sup> day of August, (year) 2017

  
Chairperson (or Authorized Designee) Signature

8/17/17  
Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: George Heidgerken

Parcel Number(s): 023600002006

Assessment Year: 2016

Petition Number: 2016-024

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>71,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>71,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>71,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>71,100</u>

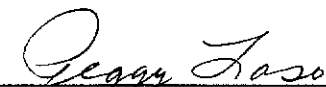
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

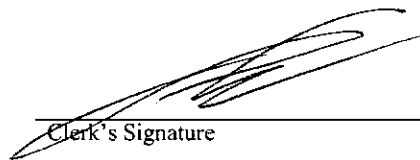
During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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 17<sup>th</sup> day of July, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

<b>NOTICE</b>
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**Distribution:** • Assessor • Petitioner • BOE File

Order of the       Lewis       County  
Board of Equalization

Property Owner: George Heidgerken

Parcel Number(s): 023600002004

Assessment Year: 2016

Petition Number: 2016-025

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>72,900</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>72,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>72,900</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>72,900</u>

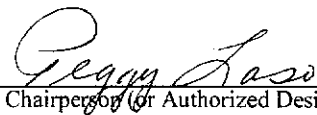
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

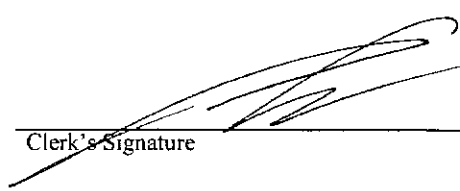
During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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Dated this 17<sup>th</sup> day of July, (year) 2017



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: George Heidgerken

Parcel Number(s): 023600002005

Assessment Year: 2016

Petition Number: 2016-026

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>52,000</u>
<input type="checkbox"/> Improvements	\$	<u>5,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>57,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>52,000</u>
<input type="checkbox"/> Improvements	\$	<u>5,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>57,000</u>

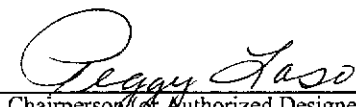
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

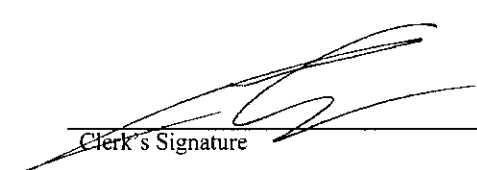
During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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Dated this 17<sup>th</sup> day of July, (year) 2017



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: George Heidgerken

Parcel Number(s): 023600002007

Assessment Year: 2016

Petition Number: 2016-027

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>70,300</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>70,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>70,300</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>70,300</u>

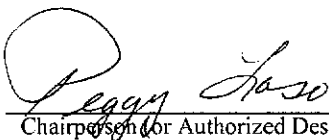
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

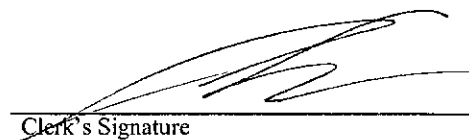
During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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Dated this 17<sup>th</sup> day of July, (year) 2017



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: George Heidgerken

Parcel Number(s): 023600002009

Assessment Year: 2016

Petition Number: 2016-028

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>32,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>32,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>32,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>32,100</u>

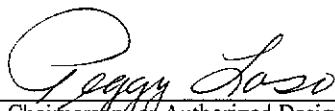
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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 17<sup>th</sup> day of July, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

### NOTICE

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: George Heidgerken

Parcel Number(s): 023600002008

Assessment Year: 2016

Petition Number: 2016-029

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>70,300</u>
<input type="checkbox"/> Improvements	\$ <u></u>
<input type="checkbox"/> Minerals	\$ <u></u>
<input type="checkbox"/> Personal Property	\$ <u></u>
Total Value	\$ <u>70,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$ <u>70,300</u>
<input type="checkbox"/> Improvements	\$ <u></u>
<input type="checkbox"/> Minerals	\$ <u></u>
<input type="checkbox"/> Personal Property	\$ <u></u>
Total Value	\$ <u>70,300</u>

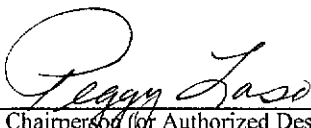
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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 17<sup>th</sup> day of July, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

### NOTICE

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: George Heidgerken

Parcel Number(s): 023600002010

Assessment Year: 2016

Petition Number: 2016-030

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>32,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>32,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>32,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>32,100</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

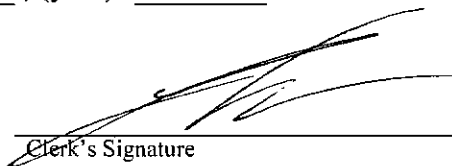
During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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 17<sup>th</sup> day of July, (year) 2017



Chairperson (or Authorized Designee) 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: 2016-098

Taxpayer's Name: Kay & Nelson Murray

Mailing Address: 902 F. St.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 001615000000

Hearing Was Held On: May 18, 2017

Board Members Present: Tom Crowson, Paulette Eaton, and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \$198,000.00

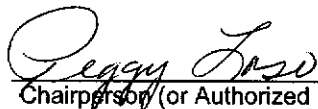
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:31 p.m.

Ended at (time): 1:36 pm

  
Chairperson (or Authorized Designee)

Date

8/17/17

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the Lewis County

Board of Equalization

Property Owner: Kay & Nelson Murray

Parcel Number(s): 001615000000

Assessment Year: 2016

Petition Number: 2016-098

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>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>164,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>198,000</u>

**BOE True and Fair Value Determination**

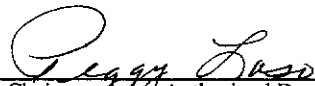
<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>164,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>198,000</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. During the hearing the Assessor's Office and appellant came to an agreement that the Assessor's Office will return to the property and measure square footage for a possible manifest error correction.

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 17<sup>th</sup> day of July, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

**NOTICE**

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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: 2016-063 and 2016-064

Taxpayer's Name: Colleen and Cory Anderson

Mailing Address: 109 Bugle Ridge Dr.

City: Winlock

State: WA

Zip Code: 98596

Taxpayer's Parcel No: See individual orders

Hearing Was Held On: May 18, 2017

Board Members Present: Tom Crowson, Paulette Eaton, and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \_\_\_\_\_

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: see individual orders

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:06 p.m.

Ended at (time): 2:13 pm

  
Chairperson (or Authorized Designee)

8/17/17  
Date

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

Property Owner: Colleen and Cory Anderson

Parcel Number(s): 007139023000

Assessment Year: 2016

Petition Number: 2016-063

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>25,800</u>
<input type="checkbox"/> Improvements	\$	<u>160,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>186,400</u>

**BOE True and Fair Value Determination**

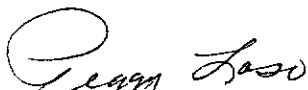
<input type="checkbox"/> Land	\$	<u>25,800</u>
<input type="checkbox"/> Improvements	\$	<u>160,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>186,400</u>

This decision is based on our finding that:

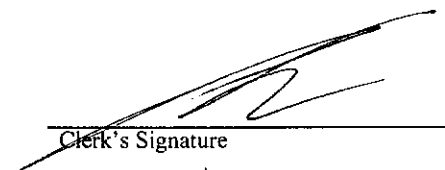
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 17<sup>th</sup> day of July, (year) 2017



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

**NOTICE**

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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: Colleen and Cory Anderson

Parcel Number(s): 007139024000

Assessment Year: 2016

Petition Number: 2016-064

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>23,500</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>23,500</u>

**BOE True and Fair Value Determination**

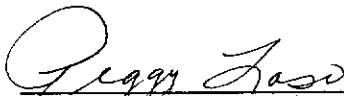
<input type="checkbox"/> Land	\$	<u>23,500</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>23,500</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 17<sup>th</sup> day of July, (year) 2017



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: 2016-072

Taxpayer's Name: Denise Yearian

Mailing Address: 134 Macomber Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017798001000

Hearing Was Held On: May 18, 2017

Board Members Present: Tom Crowson, Paulette Eaton, and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \$326,900.00

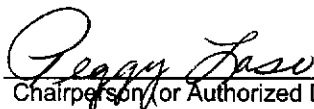
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:39 p.m.

Ended at (time): 2:49 pm

  
Chairperson (or Authorized Designee)

8/17/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Denise Yearian

Parcel Number(s): 017798001000

Assessment Year: 2016

Petition Number: 2016-072

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>59,300</u>
<input type="checkbox"/> Improvements	\$	<u>267,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>326,900</u>

**BOE True and Fair Value Determination**

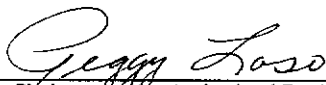
<input type="checkbox"/> Land	\$	<u>59,300</u>
<input type="checkbox"/> Improvements	\$	<u>267,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>326,900</u>

This decision is based on our finding that:

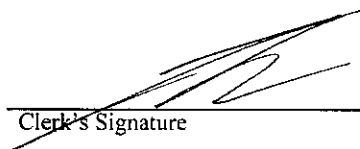
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness. The Board stated most of the comparable sales provided by the Petitioner were manufactured homes.

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 17<sup>th</sup> day of July, (year) 2017



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: 2016-143 through 2016-145

Taxpayer's Name: Robert & Amber Podhola

Mailing Address: 2020 Ocean Beach Rd.

City: Copalis Crossing

State: WA

Zip Code: 98536

Taxpayer's Parcel No: See individual orders

Hearing Was Held On: July 20, 2017

Board Members Present: Tom Crowson, Russ Wigley, Richard Tausch, Dennis Blake, and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \_\_\_\_\_

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: see individual orders

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:09 a.m.

Ended at (time): 9:23 a.m.

Peggy Lasso  
Chairperson (or Authorized Designee)

Date 9/12/17

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

Property Owner: Robert & Amber Podhola

Parcel Number(s): 024137003010

Assessment Year: 2016

Petition Number: 2016-143

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>18,800</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>18,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>18,800</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>18,800</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 12<sup>th</sup> day of September, (year) 2017



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed 9/14/17

**NOTICE**

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**Distribution: • Assessor • Petitioner • BOE File**

Revised Order of the Lewis County

Board of Equalization

Property Owner: Robert & Amber Podhola

Parcel Number(s): 024137003014

Assessment Year: 2016

Petition Number: 2016-144

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>18,800</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>18,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>18,800</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>18,800</u>

This decision is based on our finding that:

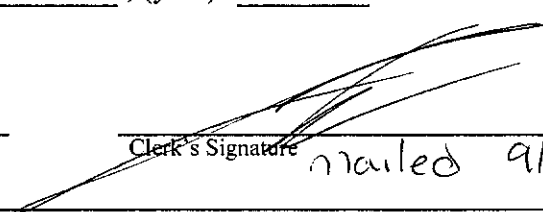
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 12<sup>th</sup> day of September, (year) 2017



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed 9/14/17

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**Distribution:** • Assessor • Petitioner • BOE File

Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**

Petition No: 2016-056

Taxpayer's Name: David McClelland

Mailing Address: 3511 East Columbia St.

City: Seattle

State: WA

Zip Code: 98122-5246

Taxpayer's Parcel No: See individual orders

Hearing Was Held On: July 20, 2017

Board Members Present: Tom Crowson, Russ Wigley, Dennis Blake, Richard Tausch, and  
Johnny Dunnagan

**Decision of Board:**

Value Sustained: \$320,800.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:01 pm

Ended at (time): 2:24 pm



Chairperson (or Authorized Designee)

9/12/17  
Date

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Revised Order of the Lewis County

Board of Equalization

Property Owner: David and Rose McCleiland

Parcel Number(s): 034186001000

Assessment Year: 2016

Petition Number: 2016-056

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>21,600</u>
<input type="checkbox"/> Improvements	\$	<u>299,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>320,800</u>

BOE True and Fair Value Determination

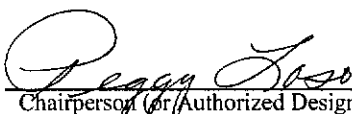
<input type="checkbox"/> Land	\$	<u>21,600</u>
<input type="checkbox"/> Improvements	\$	<u>299,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>320,800</u>

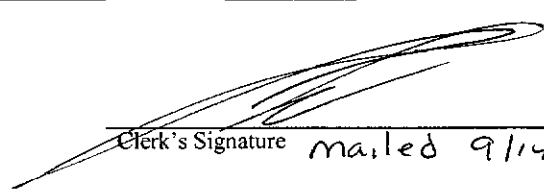
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness. The Board felt that the Assessor's Office provided clear information to justify this value.

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 12<sup>th</sup> day of September, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed 9/14/17

**NOTICE**

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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: 2016-095

Taxpayer's Name: GB Equal LLC

Mailing Address: P.O. Box 1900

City: Battleground

State: WA

Zip Code: 98604

Taxpayer's Parcel No: 017886000000

Hearing Was Held On: July 27, 2017

Board Members Present: Tom Crowson, Russ Wigley, Dennis Blake, Richarch Tausch, and  
Johnny Dunnagan

**Decision of Board:**

Value Sustained: \_\_\_\_\_

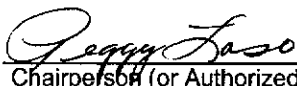
Value Changed From: \$58,500.00 To: \$50,311.00

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:31 pm

Ended at (time): 2:47 pm

  
Chairperson (or Authorized Designee)

8-12-17  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the Lewis County

Board of Equalization

Property Owner: GB Equal LLC

Parcel Number(s): 017886000000

Assessment Year: 2016

Petition Number: 2016-095

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

BOE True and Fair Value Determination

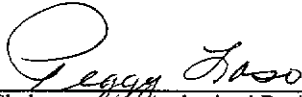
<input type="checkbox"/> Land	\$	<u>50,311</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>50,311</u>

This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony and evidence presented. The Assessor's comparable sales were all three residential and not light industrial. The Assessor's Office Commercial Appraiser Pat Woody recommended a reduced value of \$2.75 per sq. ft. The Board agrees to the recommended value change by the Assessor's representative.

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 12<sup>th</sup> day of September, (year) 2017



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed 9/14/17

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**Distribution: • Assessor • Petitioner • BOE File**

Lewis

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

Petition No: 2016-217 through 2016-225

Taxpayer's Name: Steven Choe

Mailing Address: 6230 Watchtower Rd. NE

City: Tacoma

State: WA

Zip Code: 98422

Taxpayer's Parcel No: See individual orders

Hearing Was Held On: July 27, 2017

Board Members Present: Tom Crowson, Russ Wigley, Dennis Blake, Richarch Tausch, and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \_\_\_\_\_

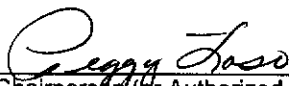
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: see individual orders

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:42 pm

Ended at (time): 1:45 pm

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

9/12/17  
\_\_\_\_\_  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Steven Choe

Parcel Number(s): 017864004008

Assessment Year: 2016

Petition Number: 2016-217

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>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

**BOE True and Fair Value Determination**

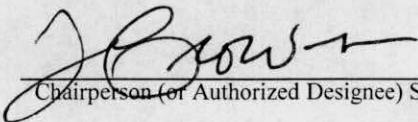
<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

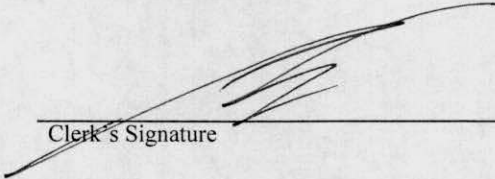
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The 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 21<sup>st</sup> day of September, (year) 2017

  
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: Steven Choe

Parcel Number(s): 017864049009

Assessment Year: 2016

Petition Number: 2016-218

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>70,200</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>70,200</u>

**BOE True and Fair Value Determination**

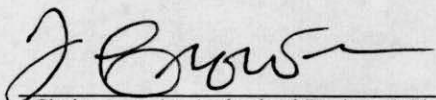
<input type="checkbox"/> Land	\$	<u>70,200</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>70,200</u>

This decision is based on our finding that:

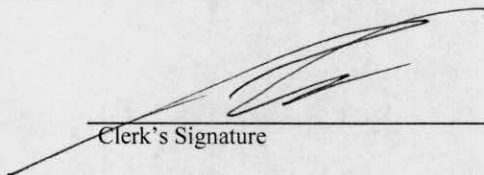
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 21<sup>st</sup> day of September, (year) 2017



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: Steven Choe

Parcel Number(s): 017864049010

Assessment Year: 2016

Petition Number: 2016-219

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>70,200</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>70,200</u>

BOE True and Fair Value Determination

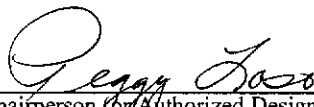
<input type="checkbox"/> Land	\$	<u>70,200</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>70,200</u>


This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 12<sup>th</sup> day of September, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed  
9/14/17

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**Distribution: • Assessor • Petitioner • BOE File**



Order of the Lewis County

Board of Equalization

Property Owner: Steven Choe

Parcel Number(s): 017864004007

Assessment Year: 2016

Petition Number: 2016-220

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>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

This decision is based on our finding that:

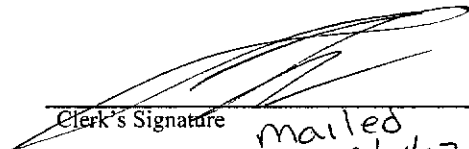
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 12<sup>th</sup> day of September, (year) 2017



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed  
9/14/17

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**Distribution:** • Assessor • Petitioner • BOE File



Order of the Lewis County

Board of Equalization

Property Owner: Steven Choe

Parcel Number(s): 017864004006

Assessment Year: 2016

Petition Number: 2016-221

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>69,100.00</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>69,100.00</u>

BOE True and Fair Value Determination

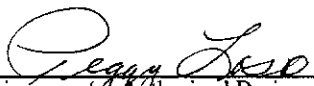
<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>69,100</u>

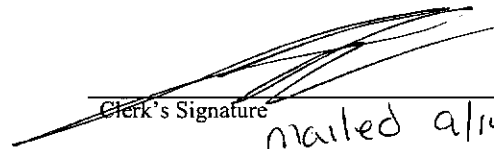
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The 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 12<sup>th</sup> day of September, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed 9/14/17

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**Distribution: • Assessor • Petitioner • BOE File**

Order of the Lewis County

Board of Equalization

Property Owner: Steven Choe

Parcel Number(s): 017864004004

Assessment Year: 2016

Petition Number: 2016-223

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>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The 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 12<sup>th</sup> day of September, (year) 2017



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed 9/14/17

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**Distribution: • Assessor • Petitioner • BOE File**

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

Property Owner: Steven Choe

Parcel Number(s): 017864004003

Assessment Year: 2016

Petition Number: 2016-224

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>69,100</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>69,100</u>

**BOE True and Fair Value Determination**


<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>69,100</u>


This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The 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 12<sup>th</sup> day of September, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed 9/14/17

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Steven Choe

Parcel Number(s): 017864004001

Assessment Year: 2016

Petition Number: 2016-225

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>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

This decision is based on our finding that:

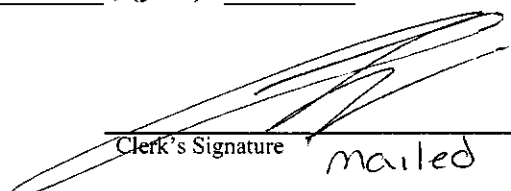
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this 12<sup>th</sup> day of September, (year) 2017



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**Distribution: • Assessor • Petitioner • BOE File**



Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**

Petition No: 2016-099 through 2016-102

Taxpayer's Name: Leland McMurphy

Mailing Address: 4935 Brickyard Rd.

City: Tillamook

State: OR

Zip Code: 97141

Taxpayer's Parcel No: See individual orders

Hearing Was Held On: August 17, 2017

Board Members Present: Peggy Laso, Tom Crowson, Richard Tausch, Dennis Blake, and Russ Wigley

**Decision of Board:**

Value Sustained: \_\_\_\_\_

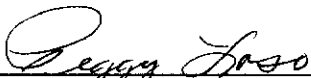
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: see individual orders

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:08 am

Ended at (time): 10:11 am



Chairperson (or Authorized Designee)

9-12-17

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Leland McMurphy

Parcel Number(s): 007545002000

Assessment Year: 2016

Petition Number: 2016-099

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>171,400</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>171,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>171,400</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>171,400</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The appellant provided one comparable to the subject property. The appellants comparable sale was in a tree program and did not show proof of value of the timber had it been sold. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

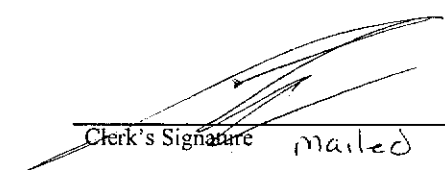
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 12<sup>th</sup> day of September, (year) 2017



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed 9/14/17

### NOTICE

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Leland McMurphy

Parcel Number(s): 007545004000

Assessment Year: 2016

Petition Number: 2016-100

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>102,800</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>102,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>102,800</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>102,800</u>

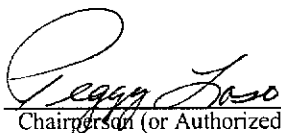
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The appellant provided one comparable to the subject property. The appellants comparable sale was in a tree program and did not show proof of value of the timber had it been sold. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

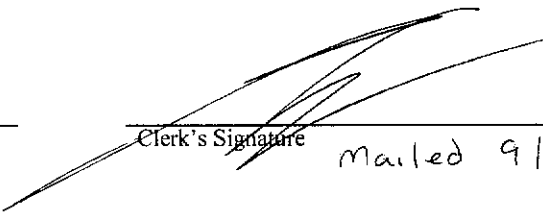
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 12<sup>th</sup> day of September, (year) 2017



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed 9/14/17

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Leland McMurphy

Parcel Number(s): 07545001000

Assessment Year: 2016

Petition Number: 2016-101

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>96,600.00</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>96,600.00</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>96,600</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>96,600</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The appellant provided one comparable to the subject property. The appellants comparable sale was in a tree program and did not show proof of value of the timber had it been sold. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 12<sup>th</sup> day of September, (year) 2017

Peggy Irso  
Chairperson (or Authorized Designee) Signature

[Signature]  
Clerk's Signature

mailed 9/14/17

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Leland McMurphy

Parcel Number(s): 007154003000

Assessment Year: 2016

Petition Number: 2016-102

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>33,300</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>33,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>33,300</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>33,300</u>

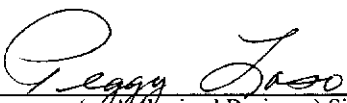
This decision is based on our finding that:

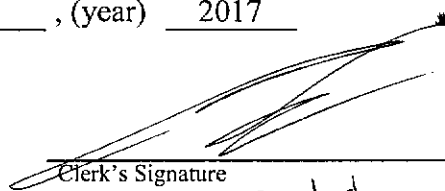
The Board supports the Assessor's determination of value based on the evidence presented. The appellant provided one comparable to the subject property. The appellants comparable sale was in a tree program and did not show proof of value of the timber had it been sold. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 12<sup>th</sup> day of September, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed  
9/14/17



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**Distribution:** • Assessor • Petitioner • BOE File

Lewis

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

Petition No: 2016-227 & 2016-228

Taxpayer's Name: Leslie Niemi

Mailing Address: 4538 Thackeray PI NE

City: Seattle

State: WA

Zip Code: 98105

Taxpayer's Parcel No: 024027003000 & 124027003000

Hearing Was Held On: August 17, 2017

Board Members Present: Peggy Laso, Tom Crowson, Richard Tausch, Dennis Blake

**Decision of Board:**

Value Sustained: \_\_\_\_\_

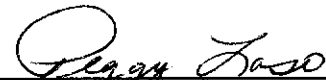
Value Changed From: \$216,100.00 To: \$94,529

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:13 pm

Ended at (time): 2:45 pm



Chairperson (or Authorized Designee)

11/16/17  
Date

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

Property Owner: Leslie S Niemi Estate

Parcel Number(s): 024027003000 & 124027003000

Assessment Year: 2016      Petition Number: 2016-227 & 2016-228

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>112,000</u>
<input type="checkbox"/> Improvements	\$	<u>104,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>216,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>56,000</u>
<input type="checkbox"/> Improvements	\$	<u>38,529</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>94,529</u>

Ross Nielson at the start of the hearing informed the Board of a manifest error. He stated that this is really one parcel. The parcel that starts with a 1 was a split due to a senior exemption. The property is a 10 acre parcel with two residences on it. The land was then valued incorrectly. He stated he had valued the parcels as two 5 acre parcels at a higher rate, and should have assessed it as one 10 acre parcel, dropping the value down to \$75,700 total for the land. He stated the value should run as one parcel instead of two separate parcels. The Assessor's Office made a recommendation of lowering the total value of the land to \$75,700.

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Ms. Erikson asked if the Manifest error correction would be corrected for the previous year. Mr. Nielson stated that it does not have anything to do with this hearing but he could go back three years due to the manifest error if the previous value was also not correct.

Ms. Erikson also noted during the hearing that the property is a 9.3 acre parcel and not a 10 acre parcel.

**This decision is based on our finding that:**

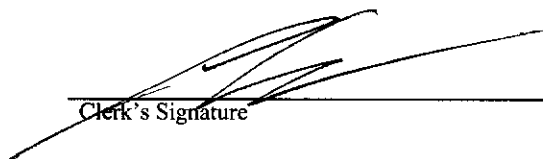
The Board took into consideration all the information provided. The Board feels that the appraisal provided by the appellant best supports this value. The Board decision is based on a preponderance of evidence provided by the appellant.

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 26th day of October, (year) 2017



Chairperson (or Authorized Designee) 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: 2016-082

Taxpayer's Name: Kyle & Tina Corry

Mailing Address: 454 Harmon Rd. Unit 26

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: See individual orders

Hearing Was Held On: August 17, 2017

Board Members Present: Peggy Laso, Tom Crowson, Richard Tausch, and Dennis Blake

**Decision of Board:**

Value Sustained: \$246,600

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:47 pm

Ended at (time): 3:06 pm

  
Chairperson (or Authorized Designee)

9-12-17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Kyle and Tina Corry

Parcel Number(s): 018248007000

Assessment Year: 2016

Petition Number: 2016-082

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>39,400</u>
<input type="checkbox"/> Improvements	\$	<u>207,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>246,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>39,400</u>
<input type="checkbox"/> Improvements	\$	<u>207,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>246,600</u>


This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board reviewed both the petitioners and Assessor's comparable sales and felt that the Assessor's comparable sales were more comparable to the subject property.

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 12<sup>th</sup> day of September, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed 9/14/17

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**Distribution:** • Assessor • Petitioner • BOE File

Lewis

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

Petition No: 2016-014

Taxpayer's Name: Raindrop Properties, LLC

Mailing Address: 114 W. Magnolia Ave.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 0216290020000

Hearing Was Held On: August 24, 2017

Board Members Present: Peggy Laso, Tom Crowson, Russ Wigley, Dennis Blake

**Decision of Board:**

Value Sustained: \_\_\_\_\_

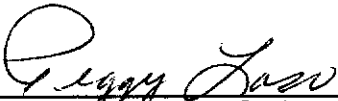
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: Designated Forest Land

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:06 am

Ended at (time): 10:04 am



Chairperson (or Authorized Designee)

8/16/17  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.



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

Property Owner: Raindrop Properties, LLC

Parcel Number(s): 0216290020000

Assessment Year: 2016

Petition Number: 2016-014

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains      ☒ overrules      the determination of the assessor.

The issue before the Board is the 2016 removal of Designated Forest Land Acres- 5.49 acres from parcel 021629002000.

**Raindrop Properties:**

The property was purchased through a sheriff's foreclosure auction in June of 2015. Per the petitioners they were not able to do anything with the property for 1 year following purchase due to the one year property owners right of redemption.

The property was originally harvested in 2009 or 2010 and was planted in 2011.

Once Raindrop property deed was in their possession they sprayed the vegetation on June 27, 2016 to remove maple sprouts and blackberries. After it was sprayed and the vegetation had died Mr. Johnstone went back to the property and did an assessment. That assessment concluded that the property meets the requirements.

The petitioner provided a survey dated 3/27/17. The survey showed 11 plots that equal 2.63 trees average per plot, which equals 263 trees per acre. The State requires 190 trees per acre.

**Assessor's Office:**

In 2016, they were noticed of the Sheriff sale.

The property owner has 3 years to replant property following the harvest. The Assessor's Office uses an aerial view that is updated once every six years, to make a determination regarding compliance. The Assessor's Office then went and inspected the property. They felt that in 2016, the property was not in compliance.

Mr. Nielson stated they are not saying that the property owner is out of compliance with their forest management plan, but at the time of inspection it had been out of compliance.

The Assessor's Office does aerial audits on forest land properties once every six years.

The majority of properties that are removed from Designated Forest Land receive a notice of intent to remove. This allows a property owner an opportunity to comply before a removal. In this situation, this property was a Sheriff's sale, so we do not provide a notice of intent to remove.

**This decision is based on our finding**

The Board has reviewed all the information provided.

The appellant stated that during the time period in question, they did no planting of additional trees. This property was always under a timber management plan and this property was in compliance with WAC 222-34-010. The appellant stated that all they did with this land was to spray and remove the underbrush.

It is the opinion of the board that the land is in compliance now, and was in compliance at the time of the removal. It is the belief of the Board that this property should not have been removed from the Designated Forest Land Program.

The Board concludes that the Petitioner provided 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 26<sup>th</sup> day of October, (year) 2017



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: 2016-090

Taxpayer's Name: Gene & Roberta Segrist

Mailing Address: 2929 E. Garnet Lane

City: Orange

State: CA

Zip Code: 92869

Taxpayer's Parcel No: 750020403068

Hearing Was Held On: August 24, 2017

Board Members Present: Peggy Laso, Tom Crowson, Russ Wigley, Dennis Blake

**Decision of Board:**

Value Sustained: \_\_\_\_\_

Value Changed From: \$52,700.00

To: \$24,000.00

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:33 pm

Ended at (time): 2:18 pm

Peggy Laso  
Chairperson (or Authorized Designee)

11/14/17  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

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

Property Owner: Gene & Roberta Segrist

Parcel Number(s): 750020403068

Assessment Year: 2016

Petition Number: 2016-090

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	\$	
<input type="checkbox"/> Improvements	\$	
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	52,700
Total Value	\$	52,700

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	
<input type="checkbox"/> Improvements	\$	
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	24,000
Total Value	\$	24,000


This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony and evidence presented. Even though the Assessor provided three comparable sales, all three comparable sales were in a well maintained park. The Board does not feel that information was compelling. The Board reviewed the appraisal provided by the appellant, and in that appraisal there were more than six mobile homes sales that supported a lower value.

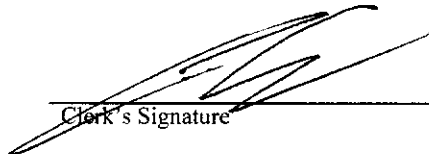
The Board concludes that the Petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 26<sup>th</sup> day of October, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

Lewis

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

Petition No: 2016-202

Taxpayer's Name: Corey William

Mailing Address: 7001 Seaview Ave NW Suite 160-694

City: Seattle

State: WA

Zip Code: 98117

Taxpayer's Parcel No: 008400004001

Hearing Was Held On: August 24, 2017

Board Members Present: Peggy Laso, Tom Crowson, Russ Wigley, Dennis Blake

**Decision of Board:**

Value Sustained: \$49,000.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:22 pm

Ended at (time): 2:44 pm

  
Chairperson (or Authorized Designee)

11/16/17  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the Lewis County

Board of Equalization

Property Owner: Corey William, Trustee of the Williams Living Trust

Parcel Number(s): 008400004001

Assessment Year: 2016

Petition Number: 2016-202

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>11,400</u>
<input type="checkbox"/> Improvements	\$	<u>37,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>49,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>11,400</u>
<input type="checkbox"/> Improvements	\$	<u>37,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>49,000</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that one of the comparable sales provided by the Assessor's office was more comparable to the subject property. The Board did not feel that the other two sales were adequate to use due to being single wides.

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 26<sup>th</sup> day of October, (year) 2017



Chairperson (or Authorized Designee) 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: 2016-136

Taxpayer's Name: Loren George

Mailing Address: P.O. BOx 88

City: Onalaska

State: WA

Zip Code: 98570

Taxpayer's Parcel No: 033504001012

Hearing Was Held On: August 24, 2017

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

**Decision of Board:**

Value Sustained: \_\_\_\_\_

Value Changed From: \$58,500.00 To: \$45,000.00

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:11 am

Ended at (time): 10:50 am

  
Chairperson (or Authorized Designee)

11/14/17  
Date

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

Property Owner: Loren George

Parcel Number(s): 033504001012

Assessment Year: 2016

Petition Number: 2016-136

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

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

The Board has reviewed all information provided. It is the opinion of this Board that the three comparable sales used by the Assessor's office are not comparable to the subject property, based on the fact that they are in a village, they have all utilities, access to the lake, and access to restaurant and marina. The Board feels that the appellant comparable sales are more comparable to the subject property.

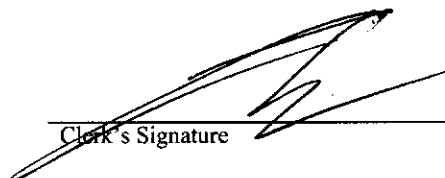
The Board concludes that the Petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 26<sup>th</sup> day of October, (year) 2017



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: 2016-137

Taxpayer's Name: Loren George

Mailing Address: P.O. BOx 88

City: Onalaska

State: WA

Zip Code: 98570

Taxpayer's Parcel No: 033504001017

Hearing Was Held On: August 24, 2017

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

**Decision of Board:**

Value Sustained: \_\_\_\_\_

Value Changed From: \$58,500.00 To: \$45,000.00

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:11 am

Ended at (time): 10:50 am

  
Chairperson (or Authorized Designee)

11/14/17  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the Lewis County

Board of Equalization

Property Owner: Loren George

Parcel Number(s): 033504001017

Assessment Year: 2016

Petition Number: 2016-137

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

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

The Board has reviewed all information provided. It is the opinion of this Board that the three comparable sales used by the Assessor's office are not comparable to the subject property, based on the fact that they are in a village, they have all utilities, access to the lake, and access to restaurant and marina. The Board feels that the appellant comparable sales are more comparable to the subject property.

The Board concludes that the Petitioner provided 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 26<sup>th</sup> day of October, (year) 2017

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: 2016-116 to 2016-122

Taxpayer's Name: Gregory Murphy

Mailing Address: P.O. Box 584

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: See individual Orders

Hearing Was Held On: August 31, 2017

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

**Decision of Board:**

Value Sustained: \_\_\_\_\_

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:13 am Ended at (time): 10:18 am

  
Chairperson (or Authorized Designee)

11/20/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Gregory Murphy

Parcel Number(s): 001299000000

Assessment Year: 2016

Petition Number: 2016-116

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>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:

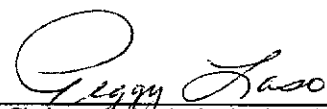
On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 20<sup>th</sup> 21<sup>st</sup> day of November, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

### NOTICE

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**Distribution:** • Assessor • Petitioner • BOE File



Order of the Lewis County

Board of Equalization

Property Owner: Gregory Murphy

Parcel Number(s): 021303000000

Assessment Year: 2016

Petition Number: 2016-117

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>10,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>10,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>10,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>10,100</u>

This decision is based on our finding that:

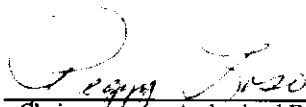
On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 20<sup>th</sup> day of November, (year) 2017

  
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: Gregory Murphy

Parcel Number(s): 001300000000

Assessment Year: 2016

Petition Number: 2016-118

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>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:

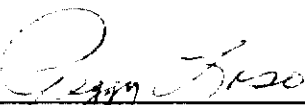
On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

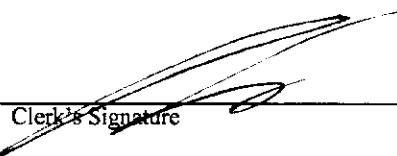
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 20<sup>th</sup> day of November, (year) 2017



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: Gregory Murphy

Parcel Number(s): 001534000000

Assessment Year: 2016

Petition Number: 2016-119

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>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>42,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>67,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>42,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>67,000</u>

This decision is based on our finding that:

On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 20<sup>th</sup> day of November, (year) 2017

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: Gregory Murphy

Parcel Number(s): 002900001001

Assessment Year: 2016

Petition Number: 2016-120

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>12,000</u>
<input type="checkbox"/> Improvements	\$	<u>58,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>70,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>12,000</u>
<input type="checkbox"/> Improvements	\$	<u>58,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>70,000</u>

This decision is based on our finding that:

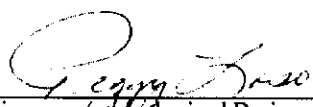
On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 20<sup>th</sup> day of November, (year) 2017

  
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: Gregory Murphy

Parcel Number(s): 021301003001

Assessment Year: 2016

Petition Number: 2016-121

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>48,400</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>48,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>48,400</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>48,400</u>

This decision is based on our finding that:

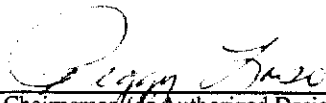
On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

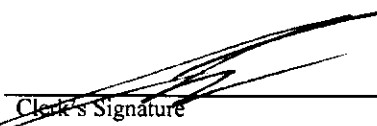
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 20<sup>th</sup> day of November, (year) 2017



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: Gregory Murphy

Parcel Number(s): 000718000000

Assessment Year: 2016

Petition Number: 2016-122

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>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>93,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>127,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>93,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>127,600</u>

This decision is based on our finding that:

On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.

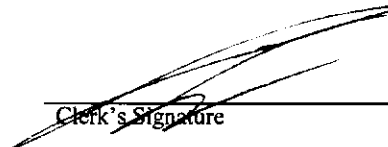
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 20<sup>th</sup> day of November, (year) 2017

  
Chairperson (or Authorized Designee) 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: 2016-138

Taxpayer's Name: John & LouAnn Patten

Mailing Address: 909 Bunker Creek Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 022907001000

Hearing Was Held On: August 31, 2017

Board Members Present: Dennis Blake and Russ Wigley

**Decision of Board:**

Value Sustained: \$102,000.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:25 pm

Ended at (time): 2:52 pm

  
Chairperson (or Authorized Designee)

11/16/17  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the Lewis County

Board of Equalization

Property Owner: John & LouAnn Patten

Parcel Number(s): 022907001000

Assessment Year: 2016

Petition Number: 2016-138

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>102,000</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>102,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>102,000</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>102,000</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The board felt that there was a lack of supporting evidence on behalf of the appellant.

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 26<sup>th</sup> day of October, (year) 2017

Chairperson (or Authorized Designee) 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: 2016-109

Taxpayer's Name: Marta Lessar

Mailing Address: 8725 Burning Hide Ave.

City: Las Vegas

State: NV

Zip Code: 89143-5103

Taxpayer's Parcel No: 028890003004

Hearing Was Held On: August 31, 2017

Board Members Present: Russ Wigley and Denise Blake

**Decision of Board:**

Value Sustained: \$83,700.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:40 pm

Ended at (time): 2:14 pm

Peggy Lessar  
Chairperson (or Authorized Designee)

11/16/17  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.



Order of the Lewis County

Board of Equalization

Property Owner: Terry & Marta Renteria

Parcel Number(s): 028890003004

Assessment Year: 2016

Petition Number: 2016-109

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>83,700</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>83,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>83,700</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>83,700</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. Although the petitioners provided a number of comparable sales, the petitioner provided no information about those sales.

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 26<sup>th</sup> day of October, (year) 2017



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: 2016-115

Taxpayer's Name: Albert & Jennifer Kassel

Mailing Address: 104 Holli Ln.

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 021360006000

Hearing Was Held On: August 31, 2017

Board Members Present: Russ Wigley and Denise Blake

**Decision of Board:**

Value Sustained: \$75,000.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:19 pm Ended at (time): 2:23 pm

  
Chairperson (or Authorized Designee)

11/16/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Albert & Jennifer Kassel

Parcel Number(s): 021360006000

Assessment Year: 2016

Petition Number: 2016-115

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>70,000</u>
<input type="checkbox"/> Improvements	\$	<u>5,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>75,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>70,000</u>
<input type="checkbox"/> Improvements	\$	<u>5,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>75,000</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented.

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 26<sup>th</sup> day of October, (year) 2017

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: 2016-097

Taxpayer's Name: Natalie Ketchum

Mailing Address: 928 W Cherry St.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 003105001000

Hearing Was Held On: August 31, 2017

Board Members Present: Russ Wigley and Dennis Blake

**Decision of Board:**

Value Sustained: \$84,800.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:14 pm

Ended at (time): 2:18 pm

  
Chairperson (or Authorized Designee)

11/16/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Natalie Ketchum

Parcel Number(s): 003105001000

Assessment Year: 2016

Petition Number: 2016-097

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>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>59,800</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>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>59,800</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:

The Board supports the Assessor's determination of value based on the evidence presented.

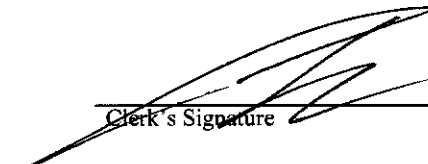
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 26<sup>th</sup> day of October, (year) 2017



Chairperson (or Authorized Designee) 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: 2016-130

Taxpayer's Name: Rick & April Touns

Mailing Address: 117 Sycamore Ln.

City: Onalaska

State: WA

Zip Code: 98570

Taxpayer's Parcel No: 017106003003

Hearing Was Held On: August 31, 2017

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

**Decision of Board:**

Value Sustained: \_\_\_\_\_

Value Changed From: \$294,300.00 To: \$260,000.00

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:21 am

Ended at (time): 10:41 am

  
Chairperson (or Authorized Designee)

Date

11/20/17

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

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

Property Owner: Rick & April Toups  
Parcel Number(s): 017106003003  
Assessment Year: 2016      Petition Number: 2016-130

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>29,400</u>
<input type="checkbox"/> Improvements	\$	<u>264,900</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>294,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>29,400</u>
<input type="checkbox"/> Improvements	\$	<u>230,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>260,000</u>

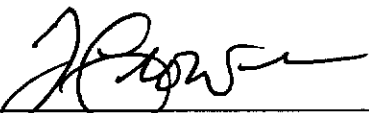
This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony and evidence presented. The board made their determination based on the Assessor's comparable sales and petitioner's appraisal and sales. The Board feels that two of the Assessor's comparable sales support a lower value, when you take into consideration the size of the land.

The Board concludes that the Petitioner provided 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 26<sup>th</sup> day of October, (year) 2017



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: 2016-161

Taxpayer's Name: Robert and Donna Atkinson

Mailing Address: 2230 Foron Rd.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 009735002002

Hearing Was Held On: September 21, 2017

Board Members Present: Tom Crowson

**Decision of Board:**

Value Sustained: \$478,700.00


Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:10 am

Ended at (time): 9:44 am

  
Chairperson (or Authorized Designee)

Date

11/21/17

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Order of the Lewis County

Board of Equalization

Property Owner: Robert & Donna Atkinson

Parcel Number(s): 009735002002

Assessment Year: 2016

Petition Number: 2016-161

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>45,100</u>
<input type="checkbox"/> Improvements	\$	<u>433,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>478,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>45,100</u>
<input type="checkbox"/> Improvements	\$	<u>433,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>478,700</u>

This decision is based on our finding that:

On October 26, 2017 Tom Crowson and Russ Wigley made the following determination.

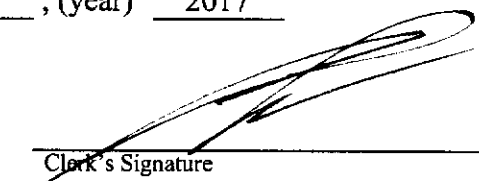
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 20<sup>th</sup> day of November, (year) 2017

  
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: 2016-162

Taxpayer's Name: Scott & April Broderick

Mailing Address: 162 Frogner Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 018857003000

Hearing Was Held On: September 21, 2017

Board Members Present: Tom Crowson

**Decision of Board:**

Value Sustained: \$461,900.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:59 am

Ended at (time): 10:40 am

  
Chairperson (or Authorized Designee)

11/21/17  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the Lewis County

Board of Equalization

Property Owner: Scott & April Broderick

Parcel Number(s): 018857003000

Assessment Year: 2016

Petition Number: 2016-162

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>31,600</u>
<input type="checkbox"/> Improvements	\$	<u>430,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>461,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>31,600</u>
<input type="checkbox"/> Improvements	\$	<u>430,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>461,900</u>

This decision is based on our finding that:

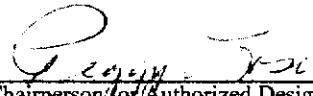
On October 26, 2017 Tom Crowson and Russ Wigley made the following determination.

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 20<sup>th</sup> day of November, (year) 2017

  
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: 2016-235

Taxpayer's Name: David Catron

Mailing Address: P.O. Box 148

City: Onalaska

State: WA

Zip Code: 98570-0148

Taxpayer's Parcel No: 027655002000

Hearing Was Held On: September 21, 2017

Board Members Present: Tom Crowson

**Decision of Board:**

Value Sustained: \$260,200

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:30 pm

Ended at (time): 2:33 pm

  
Chairperson or Authorized Designee

Date

11/21/17

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Order of the Lewis County

Board of Equalization

Property Owner: David Catron

Parcel Number(s): 027655002000

Assessment Year: 2016

Petition Number: 2016-235

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>47,800</u>
<input type="checkbox"/> Improvements	\$	<u>212,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>260,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>47,800</u>
<input type="checkbox"/> Improvements	\$	<u>212,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>260,200</u>


This decision is based on our finding that:

On October 26, 2017 Tom Crowson and Russ Wigley made the following determination.

The Board supports the Assessor's determination of value based on the evidence presented. 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 20<sup>th</sup> day of November, (year) 2017

  
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: 2016-020

Taxpayer's Name: Clinton & Edith Glascock

Mailing Address: 190 Garrett Lp.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 018942017000

Hearing Was Held On: September 21, 2017

Board Members Present: Tom Crowson

**Decision of Board:**

Value Sustained: \_\_\_\_\_

Value Changed From: \$357,500.00 To: \$301,300.00

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:58 pm

Ended at (time): 2:29 pm



Chairperson (or Authorized Designee)

Date

11/21/17

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Order of the Lewis County

Board of Equalization

Property Owner: Clinton and Edith Glascock

Parcel Number(s): 018942017000

Assessment Year: 2016

Petition Number: 2016-020

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>61,300</u>
<input type="checkbox"/> Improvements	\$	<u>296,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>357,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>61,300</u>
<input type="checkbox"/> Improvements	\$	<u>240,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>301,300</u>

This decision is based on our finding that:

On October 26, 2017, Tom Crowson and Russ Wigley made the following determination.

The Board overrules the Assessor's determination of value based on the testimony and evidence presented.  
The Board felt that the petitioner's comparable sales proved a lower value.

**Subject Property**

Address	Land Size	Bldg. Size
190 Garret Lp.	1.46 acres	2069 sq. ft.

**Petitioners Comparable Sales**

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
193 Garret Lp.	.78 acres	2150 sq. ft.	\$187,236	10-17-13
118 Garret Lp.	.95 acres	1896 sq. ft. 1792 sq. ft. bsmt.	\$324,000	12-28-15
151 Garret Lp.	.85 acres	2427 sq. ft.	\$285,000	11-1-12
129 Garret Lp.	.93 acres	2112 sq. ft.	\$206,900	11-14-11
117 Garret Lp.	.91 acres	2846 sq. ft.	\$289,000	9-15-11
136 Garret Lp.	1.69 acres	2060 sq. ft.	\$251,000	12-16-10

Assessor's Comparable Sales

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
569 Penning Rd.	6.05 acres	2192 sq. ft. 952 sq. ft. bsmt.	\$385,000	8-6-15
118 Garrett Lp.	.95 acres	1896 sq. ft. 1792 sq. ft. bsmt.	\$324,000	12-28-15
147 Loganwood Dr.	4.85 acres	1813 sq. ft.	\$350,000	10-14-15

The Board concludes 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 20<sup>th</sup> day of November, (year) 2017

  
Chairperson (or Authorized Designee) 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: 2016-203

Taxpayer's Name: Leslie Lindow

Mailing Address: 1673 S. Market Blvd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 027681002004

Hearing Was Held On: September 28, 2017

Board Members Present: Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch

**Decision of Board:**

Value Sustained: \_\_\_\_\_


Value Changed From: \$317,000.00 To: \$272,300.00

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:30 am

Ended at (time): 10:14 am

  
Chairperson (or Authorized Designee)

Date

11/21/17

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.



Order of the Lewis County

Board of Equalization

Property Owner: Leslie Lindow

Parcel Number(s): 027681002004

Assessment Year: 2016

Petition Number: 2016-203

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>47,300</u>
<input type="checkbox"/> Improvements	\$	<u>269,700</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>317,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>47,300</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>272,300</u>

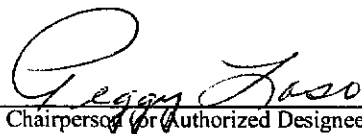
This decision is based on our finding that:

The Board overrules the Assessor's determination of value based on the testimony and evidence presented.

The Board concludes 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 21<sup>st</sup> day of November, (year) 2017

  
Chairperson or (Authorized Designee) Signature

  
Clerk's Signature

**NOTICE**

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**Distribution: • Assessor • Petitioner • BOE File**

Order of the Lewis County

Board of Equalization

Property Owner: Aaron Rothmeyer

Parcel Number(s): 023455003001

Assessment Year: 2016

Petition Number: 2016-199

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>91,600</u>
<input type="checkbox"/> Improvements	\$	<u>123,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>215,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>91,600</u>
<input type="checkbox"/> Improvements	\$	<u>123,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>215,400</u>


This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 20th day of November, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

**NOTICE**

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Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**

Petition No: 2016-199

Taxpayer's Name: Aaron Rothmeyer

Mailing Address: P.O. Box 913

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 023455003001

Hearing Was Held On: September 28, 2017

Board Members Present: Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch

**Decision of Board:**

Value Sustained: \$215,400

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:14 am

Ended at (time): 10:35 am

  
Chairperson (or Authorized Designee)

11/21/17  
Date

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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: 2016-045

Taxpayer's Name: James Hammer

Mailing Address: 101 Morton Rd.

City: Winlock

State: WA

Zip Code: 98596

Taxpayer's Parcel No: 015603001000

Hearing Was Held On: September 28, 2017

Board Members Present: Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch

**Decision of Board:**

Value Sustained: \$219,500.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:18 pm

Ended at (time): 2:36 pm

Peggy Tausch  
Chairperson (or Authorized Designee)

Date 11/21/17

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Order of the Lewis County

Board of Equalization

Property Owner: James Hammer

Parcel Number(s): 015603001000

Assessment Year: 2016

Petition Number: 2016-045

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>33,900</u>
<input type="checkbox"/> Improvements	\$	<u>185,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>219,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>33,900</u>
<input type="checkbox"/> Improvements	\$	<u>185,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>219,500</u>

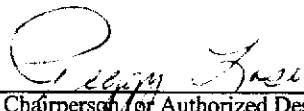
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 20th day of November, (year) 2017



Chairperson (or Authorized Designee) 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: 2016-035

Taxpayer's Name: Daniel LaPlaunt

Mailing Address: 914 F St.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 001613000000

Hearing Was Held On: September 28, 2017

Board Members Present: Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch

**Decision of Board:**

Value Sustained: \_\_\_\_\_


Value Changed From: \$264,100.00 To: \$226,000.00

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:40 pm

Ended at (time): 3:06 pm

  
Chairperson (or Authorized Designee)

11/21/17  
Date

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Order of the       Lewis       County

**Board of Equalization**

Property Owner: Daniel LaPlaunt

Parcel Number(s): 001613000000

Assessment Year: 2016

Petition Number: 2016-035

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>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>230,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>264,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>192,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>226,000</u>

This decision is based on our finding that:

The Board overrules the Assessor's determination of value based on the evidence presented. This was reduced due to the Assessor's comparable sales were not adjusted for square footage. The Board felt the Assessor's comparable sales help to support a lower value.

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**Subject Property**

Address	Land Size	Bldg. Size
914 F. St.	.22 acres	2186 sq. ft.

**Petitioners Comparable Sales**

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
906 G St.	.22 acres	1956 sq. ft.	\$169,000	6/24/16
714 H St.	.15 acres	3100 sq. ft.	\$178,000	5/24/16
706 F St.	.15 acres	2403 sq. ft.	\$187,000	9/28/16
617 Richmond St.	.17 acres	2440 sq. ft.	\$198,000	6/21/16
119 N Ash St.	.17 acres	2234 sq. ft.	\$199,000	10/26/16
702 S Rock St.	.21 acres	3345 sq. ft.	\$207,450	8/12/16
916 H St.	.15 acres	2802 sq. ft.	\$229,000	6/7/16
807 H St.	.15 acres	2354 sq. ft.	\$229,500	10/12/16
211 W 3 <sup>rd</sup> St.	.50 acres	1550 sq. ft.	\$144,900	6/16/16

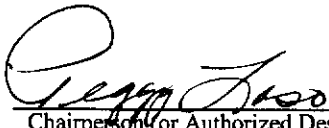
Assessor's Comparable Sales

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
703 E St.	.22 acres	3099 sq. ft.	\$280,000	10-14-15
901 F St.	.22 acres	1767 sq. ft.	\$221,000	7-13-15
724 K St.	.30 acres	1875 sq. ft.	\$235,000	8-20-15

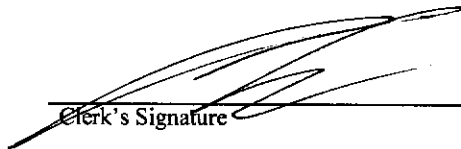
The Board concludes that the Petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 20<sup>th</sup> day of November, (year) 2017



Chairperson (or Authorized Designee) 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: 2016-196

Taxpayer's Name: Benaroya Company LLC

Mailing Address: 810 Third Avenue, Suite 228

City: Seattle

State: WA

Zip Code: 98104

Taxpayer's Parcel No: 015354001000

Hearing Was Held On: October 26, 2017

Board Members Present: Tom Crowson and Russ Wigley

#### Decision of Board:

Value Sustained: \$12,584,000.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:08 am

Ended at (time): 9:31 am

  
Chairperson (or Authorized Designee)

12/13/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Benaroya Company LLC

Parcel Number(s): 015354001000

Assessment Year: 2016

Petition Number: 2016-196

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>12,584,000</u>
<input type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>12,584,000</u>

**BOE True and Fair Value Determination**

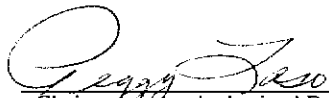
<input type="checkbox"/> Land	\$ <u>12,584,000</u>
<input type="checkbox"/> Improvements	\$ _____
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>12,584,000</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 13<sup>th</sup> day of December, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

**NOTICE**

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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: 2016-198

Taxpayer's Name: Benaroya Company LLC

Mailing Address: 810 Third Avenue, Suite 228

City: Seattle

State: WA

Zip Code: 98104

Taxpayer's Parcel No: 015351000000

Hearing Was Held On: October 26, 2017

Board Members Present: Tom Crowson and Russ Wigley

**Decision of Board:**

Value Sustained: \$137,100.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:08 am

Ended at (time): 9:31 am

  
Chairperson (or Authorized Designee)

12/13/17  
Date

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

Property Owner: Benaroya Company LLC

Parcel Number(s): 015351000000

Assessment Year: 2016

Petition Number: 2016-198

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>132,100</u>
<input type="checkbox"/> Improvements	\$	<u>5,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>137,100</u>

**BOE True and Fair Value Determination**

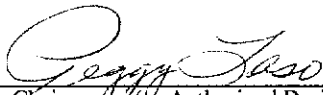
<input type="checkbox"/> Land	\$	<u>132,100</u>
<input type="checkbox"/> Improvements	\$	<u>5,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>137,100</u>

This decision is based on our finding that:

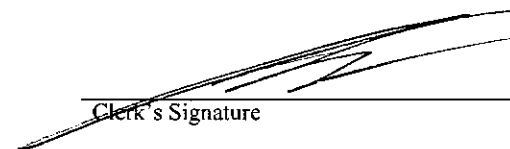
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 13<sup>th</sup> day of December, (year) 2017



Chairperson (or Authorized Designee) 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: 2016-164 through 2016-169

Taxpayer's Name: Ralland Wallace

Mailing Address: 275 Mandy Rd.

City: Toledo

State: WA

Zip Code: 98591

Taxpayer's Parcel No: See individual Orders

Hearing Was Held On: October 26, 2017

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): 10:14 am

Ended at (time): 10:23 am

  
Chairperson (or Authorized Designee)

12/13/17  
Date

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

Property Owner: Ralland Wallace

Parcel Number(s): 750010177177

Assessment Year: 2016

Petition Number: 2016-164

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	\$	
<input type="checkbox"/> Improvements	\$	<u>11,500</u>
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	<u>11,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	
<input type="checkbox"/> Improvements	\$	<u>11,500</u>
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	<u>11,500</u>

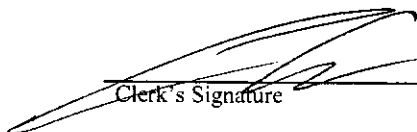
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 13<sup>th</sup> day of December, (year) 2017

  
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: Ralland Wallace

Parcel Number(s): 012478000000

Assessment Year: 2016

Petition Number: 2016-165

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>141,800</u>
<input type="checkbox"/> Improvements	\$	<u>168,900</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>310,700</u>

**BOE True and Fair Value Determination**

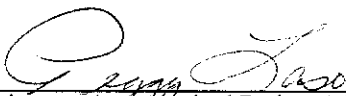
<input type="checkbox"/> Land	\$	<u>141,800</u>
<input type="checkbox"/> Improvements	\$	<u>168,900</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>310,700</u>

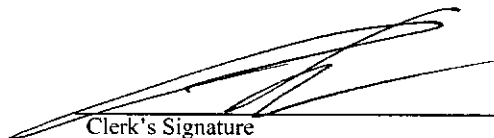
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 13<sup>th</sup> day of December, (year) 2017

  
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: Ralland Wallace

Parcel Number(s): 011667000000

Assessment Year: 2016

Petition Number: 2016-166

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>66,500</u>
<input type="checkbox"/> Improvements	\$	<u>154,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>220,500</u>

**BOE True and Fair Value Determination**

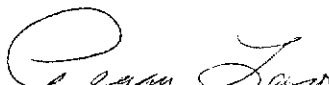
<input type="checkbox"/> Land	\$	<u>66,500</u>
<input type="checkbox"/> Improvements	\$	<u>154,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>220,500</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 13<sup>th</sup> day of December, (year) 2017

  
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: Ralland Wallace

Parcel Number(s): 012444000000

Assessment Year: 2016

Petition Number: 2016-167

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>200,100</u>
<input type="checkbox"/> Improvements	\$	<u>310,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>510,600</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>200,100</u>
<input type="checkbox"/> Improvements	\$	<u>310,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>510,600</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The 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 13<sup>th</sup> day of December, (year) 2017

  
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: Ralland Wallace

Parcel Number(s): 012499000000

Assessment Year: 2016

Petition Number: 2016-168

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>40,300</u>
<input type="checkbox"/> Improvements	\$	<u>94,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>135,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>40,300</u>
<input type="checkbox"/> Improvements	\$	<u>94,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>135,100</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The 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 13<sup>th</sup> day of December, (year) 2017

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: Ralland Wallace

Parcel Number(s): 750010176385

Assessment Year: 2016

Petition Number: 2016-169

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	\$	
<input type="checkbox"/> Improvements	\$	<u>11,000</u>
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	<u>11,000</u>

**BOE True and Fair Value Determination**

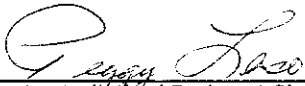
<input type="checkbox"/> Land	\$	
<input type="checkbox"/> Improvements	\$	<u>11,000</u>
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	<u>11,000</u>

This decision is based on our finding that:

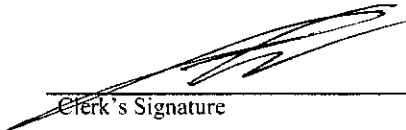
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 13<sup>th</sup> day of December, (year) 2017



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: 2016-107

Taxpayer's Name: Kathleen Whitaker and Charles Roberts

Mailing Address: 1103 G St.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 003170001000

Hearing Was Held On: October 26, 2017

Board Members Present: Tom Crowson and Russ Wigley

**Decision of Board:**

Value Sustained: \$152,300.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:38 am

Ended at (time): 10:54 am



Chairperson (or Authorized Designee)

Date

10/13/17

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Order of the Lewis County

Board of Equalization

Property Owner: Kathleen Whitaker and Charles Roberts

Parcel Number(s): 003170001000

Assessment Year: 2016

Petition Number: 2016-107

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>30,000</u>
<input type="checkbox"/> Improvements	\$	<u>122,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>152,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>30,000</u>
<input type="checkbox"/> Improvements	\$	<u>122,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>152,300</u>


This decision is based on our finding that:

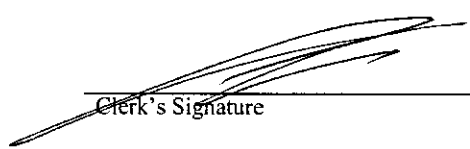
During the hearing it was noted that the value the Assessor's Office placed on the Assessor's Answer was not correct. The Assessor's True and Fair Value is \$152,300.

The Board supports the Assessor's determination of value based on the evidence presented. 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 13<sup>th</sup> day of December, (year) 2017

  
Chairperson (or Authorized Designee) 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: 2016-205

Taxpayer's Name: <u>Karie Feigenbaum</u>		
Mailing Address: <u>501 S. 3<sup>rd</sup> St.</u>		
City: <u>Toledo</u>	State: <u>WA</u>	Zip Code: <u>98591</u>

Taxpayer's Parcel No: <u>006632000000</u>
Hearing Was Held On: <u>October 26, 2017</u>
Board Members Present: <u>Tom Crowson and Russ Wigley</u>

Decision of Board:
Value Sustained: _____
Value Changed From: <u>\$161,900.00</u> To: <u>\$155,200.00</u>
Other: _____

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>1:46 pm</u> Ended at (time): <u>1:25 pm</u>

  
Chairperson (or Authorized Designee)

12/13/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Karie Feigenbaum

Parcel Number(s): 006632000000

Assessment Year: 2016

Petition Number: 2016-205

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>19,800</u>
<input type="checkbox"/> Improvements	\$	<u>142,100</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>161,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>19,800</u>
<input type="checkbox"/> Improvements	\$	<u>135,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>155,200</u>

This decision is based on our finding that:

The Board overrules the Assessor's determination of value. On investigation of the testimony by the Assessor's Office and the appellant. It has come to the board's attention that the Assessor's Office has made a counter offer of lowering the total value from \$161,900 down to \$155,200.

The Board concludes 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 13<sup>th</sup> day of December, (year) 2017

Chairperson (or Authorized Designee) 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: 2016-091 and 2016-092

Taxpayer's Name: Joe Zandecki

Mailing Address: 200 Washington Way

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 023962004001 and 023961006004

Hearing Was Held On: October 26, 2017

Board Members Present: Tom Crowson and Russ Wigley

**Decision of Board:**

Value Sustained: see individual order

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:46 pm

Ended at (time): 1:57 pm



Chairperson (or Authorized Designee)

Date

12/13/17

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Order of the Lewis County

Board of Equalization

Property Owner: Joe Zandecki

Parcel Number(s): 023962004001

Assessment Year: 2016

Petition Number: 2016-091

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>70,000</u>
<input type="checkbox"/> Improvements	\$	<u>323,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>393,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>70,000</u>
<input type="checkbox"/> Improvements	\$	<u>323,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>393,500</u>

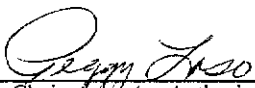
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

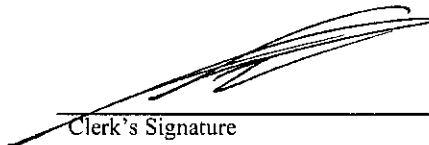
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 13<sup>th</sup> day of December, (year) 2017



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: Joe Zandecki

Parcel Number(s): 023961006004

Assessment Year: 2016

Petition Number: 2016-092

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>108,000</u>
<input type="checkbox"/> Improvements	\$	<u>107,700</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>215,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>108,000</u>
<input type="checkbox"/> Improvements	\$	<u>107,700</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>215,700</u>

This decision is based on our finding that:

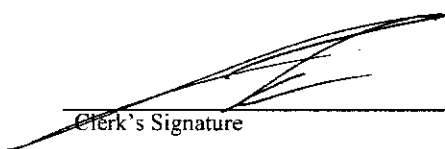
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 13<sup>th</sup> day of December, (year) 2017

  
Chairperson (or Authorized Designee) 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: 2016-187

Taxpayer's Name: Tammy Stark

Mailing Address: 307 W Plum St

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 000255002000

Hearing Was Held On: October 26, 2017

Board Members Present: Tom Crowson and Russ Wigley

**Decision of Board:**

Value Sustained: \$168,100

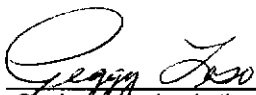
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 pm

Ended at (time): 2:27 pm



Chairperson (or Authorized Designee)

12/13/17  
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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the Lewis County  
Board of Equalization

Property Owner: Tammy Stark

Parcel Number(s): 000255002000

Assessment Year: 2016

Petition Number: 2016-187

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>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>134,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>168,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>134,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>168,100</u>

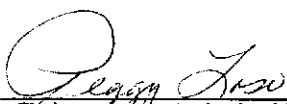
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

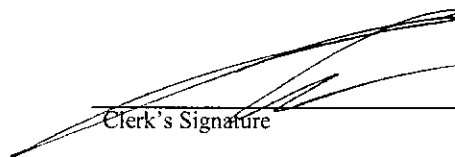
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 13<sup>th</sup> day of December, (year) 2017



Chairperson (or Authorized Designee) 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: 2016-106

Taxpayer's Name: Christopher Gordon

Mailing Address: 181 Naugle Rd.

City: Mineral

State: WA

Zip Code: 98355

Taxpayer's Parcel No: 037097002008

Hearing Was Held On: November 9, 2017

Board Members Present: Tom Crowson, Peggy Laso, and Paulette Eaton

**Decision of Board:**

Value Sustained: \$122,400.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:07 am

Ended at (time): 9:23 am



Chairperson (or Authorized Designee)

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Order of the       Lewis       County  
Board of Equalization

Property Owner: Christopher Gordon

Parcel Number(s): 037097002008

Assessment Year: 2016

Petition Number: 2016-106

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>6,100</u>
<input type="checkbox"/> Improvements	\$	<u>116,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>122,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>6,100</u>
<input type="checkbox"/> Improvements	\$	<u>116,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>122,400</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

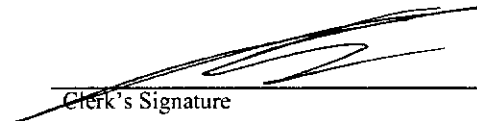
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 13<sup>th</sup> day of December, (year) 2017



Chairperson (or Authorized Designee) 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: 2016-038

Taxpayer's Name: Herb Johnson

Mailing Address: P.O. Box 142

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 001099001000

Hearing Was Held On: November 9, 2017

Board Members Present: Tom Crowson, Peggy Laso, and Paulette Eaton

**Decision of Board:**

Value Sustained: \$212,000.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:47 am

Ended at (time): 9:53 am



Chairperson (or Authorized Designee)

Date

12/13/17

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

Property Owner: Herb Johnson

Parcel Number(s): 001099001000

Assessment Year: 2016

Petition Number: 2016-038

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>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>187,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>212,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>187,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>212,000</u>

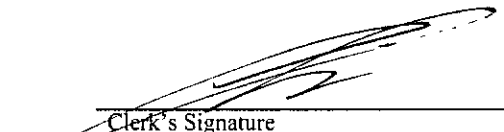
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 13<sup>th</sup> day of December, (year) 2017

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) 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: 2016-207

Taxpayer's Name: Peter and Amie Larson

Mailing Address: 481 SW Cascade Ave

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 005127001000

Hearing Was Held On: November 9, 2017

Board Members Present: Tom Crowson, Peggy Laso, and Paulette Eaton

**Decision of Board:**

Value Sustained: \_\_\_\_\_

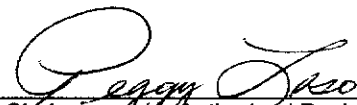
Value Changed From: \$173,000.00 To: \$129,000.00

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:30 am

Ended at (time): 9:45 am



Chairperson (or Authorized Designee)

12/13/17  
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Order of the Lewis County

Board of Equalization

Property Owner: Peter and Amie Larson

Parcel Number(s): 005127001000

Assessment Year: 2016

Petition Number: 2016-207

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>46,800</u>
<input type="checkbox"/> Improvements	\$	<u>126,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>173,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>46,800</u>
<input type="checkbox"/> Improvements	\$	<u>82,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>129,000</u>

This decision is based on our finding that:

The Board overrules the Assessor's determination of value based on the evidence presented. The Board felt that the appraisal provided by the Petitioner supports a lower value.

The Board concludes 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 13<sup>th</sup> day of December, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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### NOTICE

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**Distribution:** • Assessor • Petitioner • BOE File

Lewis

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

Petition No: 2016-172

Taxpayer's Name: David and Nancy Kragler

Mailing Address: 169 Osborn Rd.

City: Ashford

State: WA

Zip Code: 98304

Taxpayer's Parcel No: 010598005000

Hearing Was Held On: November 9, 2017

Board Members Present: Tom Crowson, Peggy Laso, and Paulette Eaton

**Decision of Board:**

Value Sustained: \$135,100.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:08 am

Ended at (time): 10:17 am



Chairperson (or Authorized Designee)

Date

12/13/17

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Order of the Lewis County

Board of Equalization

Property Owner: David and Nancy Kragler

Parcel Number(s): 010598005000

Assessment Year: 2016

Petition Number: 2016-172

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>8,500</u>
<input type="checkbox"/> Improvements	\$ <u>126,600</u>
<input type="checkbox"/> Minerals	\$ <u></u>
<input type="checkbox"/> Personal Property	\$ <u></u>
Total Value	\$ <u>135,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$ <u>8,500</u>
<input type="checkbox"/> Improvements	\$ <u>126,600</u>
<input type="checkbox"/> Minerals	\$ <u></u>
<input type="checkbox"/> Personal Property	\$ <u></u>
Total Value	\$ <u>135,100</u>

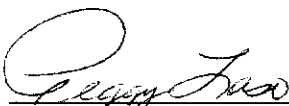
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 13<sup>th</sup> day of December, (year) 2017

  
Chairperson (or Authorized Designee) 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: 2016-150

Taxpayer's Name: Harold Louderback

Mailing Address: 1065 Tucker Rd.

City: Toledo

State: WA

Zip Code: 98591

Taxpayer's Parcel No: 014824002000

Hearing Was Held On: November 9, 2017

Board Members Present: Tom Crowson, Peggy Laso, and Paulette Eaton

**Decision of Board:**

Value Sustained: \$723,400.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:18 am

Ended at (time): 10:23 am

  
Chairperson (or Authorized Designee)

12/13/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Harold Louderback

Parcel Number(s): 014824002000

Assessment Year: 2016

Petition Number: 2016-150

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>251,800</u>
<input type="checkbox"/> Improvements	\$	<u>471,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>723,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>251,800</u>
<input type="checkbox"/> Improvements	\$	<u>471,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>723,400</u>


This decision is based on our finding that:

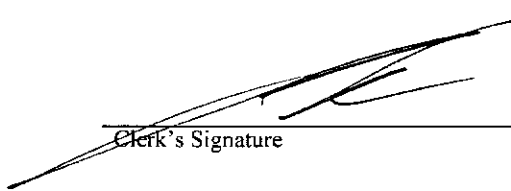
The Board supports the Assessor's determination of value based on the evidence presented. The petitioner did not provide any evidence. The Board felt that the two comparable sales provided by the Assessor's office were very comparable to the subject property.

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 13<sup>th</sup> day of December, (year) 2017

  
Chairperson (or Authorized Designee) 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: 2016-211

Taxpayer's Name: Christi & Mitchell Capra

Mailing Address: 343 Skate Creek Rd.

City: Ashford

State: WA

Zip Code: 98304

Taxpayer's Parcel No: 011216041000

Hearing Was Held On: November 9, 2017

Board Members Present: Tom Crowson, Peggy Laso, and Paulette Eaton

**Decision of Board:**

Value Sustained: \$113,300

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): \_\_\_\_\_ Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

12/13/17  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

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

Property Owner: Christi & Mitchell Capra

Parcel Number(s): 011216041000

Assessment Year: 2016

Petition Number: 2016-211

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>15,000</u>
<input type="checkbox"/> Improvements	\$	<u>98,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>113,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>15,000</u>
<input type="checkbox"/> Improvements	\$	<u>98,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>113,300</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 13<sup>th</sup> day of December, (year) 2017

  
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: 2016-195

Taxpayer's Name: Harry & Clarita Lutz

Mailing Address: 3110 Galvin Rd.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 021921000000

Hearing Was Held On: November 9, 2017

Board Members Present: Tom Crowson, Peggy Laso, and Paulette Eaton

**Decision of Board:**

Value Sustained: \$245,000

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): \_\_\_\_\_ Ended at (time): \_\_\_\_\_



Chairperson (or Authorized Designee)

12/13/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Harry & Clarita Lutz

Parcel Number(s): 021921000000

Assessment Year: 2016

Petition Number: 2016-195

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>132,000</u>
<input type="checkbox"/> Improvements	\$	<u>113,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>245,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>132,000</u>
<input type="checkbox"/> Improvements	\$	<u>113,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>245,000</u>

This decision is based on our finding that:

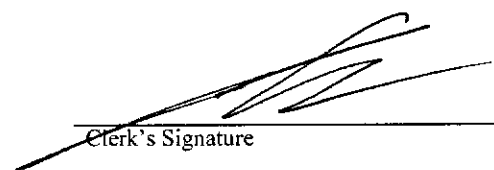
The Board supports the Assessor's determination of value based on the evidence presented. The comparable sales in the appraisal, provided by the Petitioner, were sales of residential properties. The subject property is zoned commercial.

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 13<sup>th</sup> day of December, (year) 2017

  
Chairperson (or Authorized Designee) 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: 2016-078

Taxpayer's Name: Bruce and Karen Bowman

Mailing Address: P.O. Box 660

City: Winlock

State: WA

Zip Code: 98596

Taxpayer's Parcel No: 015004003000

Hearing Was Held On: November 16, 2017

Board Members Present: Tom Crowson, Peggy Laso, and Paulette Eaton

**Decision of Board:**

Value Sustained: \$187,000.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:03 am

Ended at (time): 9:19 am



Chairperson (or Authorized Designee)

Date

12/13/17

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Order of the Lewis County

Board of Equalization

Property Owner: Bruce & Karen Bowman

Parcel Number(s): 015004003000

Assessment Year: 2016

Petition Number: 2016-078

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>42,900</u>
<input type="checkbox"/> Improvements	\$	<u>144,100</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>187,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>42,900</u>
<input type="checkbox"/> Improvements	\$	<u>144,100</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>187,000</u>

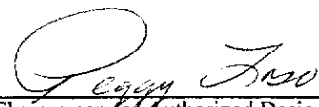
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Petitioner did not provide comparable sales that support a lower value. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 13<sup>th</sup> day of December, (year) 2017

  
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: 2016-108

Taxpayer's Name: Cynthia Malone

Mailing Address: 1206 Rhobina Street

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 003403039000

Hearing Was Held On: November 16, 2017

Board Members Present: Tom Crowson, Peggy Laso, and Paulette Eaton

**Decision of Board:**

Value Sustained: \$72,100.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:03 am

Ended at (time): 9:19 am



Chairperson or Authorized Designee

12/13/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Cynthia Malone

Parcel Number(s): 003403039000

Assessment Year: 2016

Petition Number: 2016-108

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>12,000</u>
<input type="checkbox"/> Improvements	\$	<u>60,100</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>72,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>12,000</u>
<input type="checkbox"/> Improvements	\$	<u>60,100</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>72,100</u>


This decision is based on our finding that:

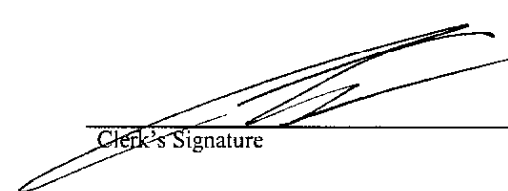
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 13<sup>th</sup> day of December, (year) 2017

  
Chairperson (or Authorized Designee) 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: 2016-180

Taxpayer's Name: Randy LeDuc

Mailing Address: 1887 Little Hanaford Rd.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 020906001000

Hearing Was Held On: November 16, 2017

Board Members Present: Tom Crowson, Peggy Laso, and Paulette Eaton

**Decision of Board:**

Value Sustained: \$427,800.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:36 am

Ended at (time): 9:45 am



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Order of the Lewis County

Board of Equalization

Property Owner: Randy LeDuc

Parcel Number(s): 020906001000

Assessment Year: 2016

Petition Number: 2016-180

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>74,800</u>
<input type="checkbox"/> Improvements	\$	<u>353,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>427,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>74,800</u>
<input type="checkbox"/> Improvements	\$	<u>353,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>427,800</u>

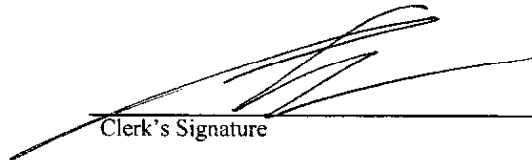
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 13<sup>th</sup> day of December, (year) 2017

  
Chairperson (or Authorized Designee) 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**

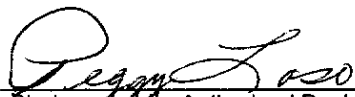
Petition No: 2016-131

Taxpayer's Name: <u>Jimmy &amp; Deborah Hilliard</u>		
Mailing Address: <u>115 Sycamore Ln.</u>		
City: <u>Onalaska</u>	State: <u>WA</u>	Zip Code: <u>98570</u>

Taxpayer's Parcel No: <u>017106003002</u>
Hearing Was Held On: <u>November 16, 2017</u>
Board Members Present: <u>Tom Crowson, Peggy Laso, and Paulette Eaton</u>

Decision of Board:
Value Sustained: _____
Value Changed From: <u>\$308,100.00</u> To: <u>\$272,500.00</u>
Other: _____

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>10:01 am</u> Ended at (time): <u>10:19 am</u>



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Order of the Lewis County

Board of Equalization

Property Owner: Jimmy & Deborah Hilliard

Parcel Number(s): 017106003002

Assessment Year: 2016

Petition Number: 2016-131

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>29,400</u>
<input type="checkbox"/> Improvements	\$	<u>278,700</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>308,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>29,400</u>
<input type="checkbox"/> Improvements	\$	<u>243,100</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>272,500</u>

This decision is based on our finding that:

The Board overrules the Assessor's determination of value based on the evidence presented. The Assessor's comparable sales were water view properties or properties on the water with docks. The subject property is in the Birchfield area subdivision and Birchfield has known issues. The Board felt that the comparable sales provided by the Petitioners were more comparable to the subject property.

The Board concludes 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 13<sup>th</sup> day of December, (year) 2017

  
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: 2016-129

Taxpayer's Name: Lance Maier

Mailing Address: 268 Ray Rd.

City: Toledo

State: WA

Zip Code: 98591

Taxpayer's Parcel No: 011702001000

Hearing Was Held On: November 16, 2017

Board Members Present: Tom Crowson, Peggy Laso, and Paulette Eaton

**Decision of Board:**

Value Sustained: \$344,200.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:44 am

Ended at (time): 10:55 am



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

Property Owner: Lance Maier  
Parcel Number(s): 011702001000  
Assessment Year: 2016      Petition Number: 2016-129

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>81,700</u>
<input type="checkbox"/> Improvements	\$	<u>262,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>344,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>81,700</u>
<input type="checkbox"/> Improvements	\$	<u>262,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>344,200</u>

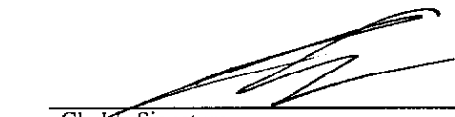
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. 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 13<sup>th</sup> day of December, (year) 2017

  
Chairperson (or Authorized Designee) 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: 2016-040

Taxpayer's Name: Scott Malcom

Mailing Address: 5130 Jackson Hwy.

City: Toledo

State: WA

Zip Code: 98591

Taxpayer's Parcel No: 014807001000

Hearing Was Held On: November 16, 2017

Board Members Present: Tom Crowson, Peggy Laso, and Paulette Eaton

**Decision of Board:**

Value Sustained: \$375,600.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:22 am

Ended at (time): 10:44 am

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

12/13/17  
\_\_\_\_\_  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Scott Malcom

Parcel Number(s): 014807001000

Assessment Year: 2016

Petition Number: 2016-040

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>47,400</u>
<input type="checkbox"/> Improvements	\$	<u>328,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>375,600</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>47,400</u>
<input type="checkbox"/> Improvements	\$	<u>328,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>375,600</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 13<sup>th</sup> day of December, (year) 2017

  
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: 2016-086, 2016-087,  
2016-088

Taxpayer's Name: <u>Phillip &amp; Melanie Migliaccio</u>			
Mailing Address: <u>320 Kenyon St.</u>			
City: <u>Lynchburg</u>	State: <u>VA</u>	Zip Code: <u>24501</u>	

Taxpayer's Parcel No: <u>003417014000, 003417016000, and 002982001000</u>	
Hearing Was Held On: <u>November 16, 2017</u>	
Board Members Present: <u>Tom Crowson, Peggy Laso, and Paulette Eaton</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>2:02 pm</u>	Ended at (time): <u>3:44 pm</u>

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

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the Lewis County

Board of Equalization

Property Owner: Phillip & Melanie Migliaccio

Parcel Number(s): 003417014000

Assessment Year: 2016

Petition Number: 2016-086

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>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>91,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>116,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>91,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>116,300</u>


This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board would have needed estimates from a third party as to cost to make repairs to this home. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 13<sup>th</sup> day of December, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

NOTICE

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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**

Order of the Lewis County

Board of Equalization

Property Owner: Phillip & Melanie Migliaccio

Parcel Number(s): 002982001000

Assessment Year: 2016

Petition Number: 2016-088

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>18,000</u>
<input type="checkbox"/> Improvements	\$	<u>206,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>224,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>18,000</u>
<input type="checkbox"/> Improvements	\$	<u>206,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>224,500</u>

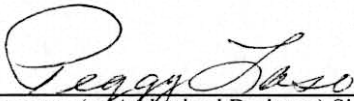
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. There was no cost to cure provided for this home. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 9<sup>th</sup> day of February, 2018



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: Phillip & Melanie Migliaccio

Parcel Number(s): 003417016000

Assessment Year: 2016

Petition Number: 2016-087

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>20,000</u>
<input type="checkbox"/> Improvements	\$	<u>57,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>77,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>20,000</u>
<input type="checkbox"/> Improvements	\$	<u>57,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>77,700</u>

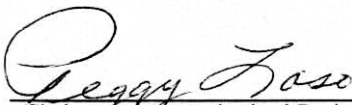
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board would have needed estimates from a third party as to cost to make repairs to this home.

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 9<sup>th</sup> day of February, (year) 2018

  
Chairperson (or Authorized Designee) 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: 2016-080

Taxpayer's Name: Matthew & Melody Mohney

Mailing Address: 454 Harmon Rd. Unit 18

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 018248006000

Hearing Was Held On: November 16, 2017

Board Members Present: Tom Crowson, Peggy Laso, and Paulette Eaton

**Decision of Board:**

Value Sustained: \$234,000.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 3:45 pm

Ended at (time): 4:22 pm

  
Chairperson (or Authorized Designee)

12/13/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Matthew & Melody Mohny

Parcel Number(s): 018248006000

Assessment Year: 2016

Petition Number: 2016-080

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>39,400</u>
<input type="checkbox"/> Improvements	\$	<u>194,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>234,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>39,400</u>
<input type="checkbox"/> Improvements	\$	<u>194,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>234,000</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

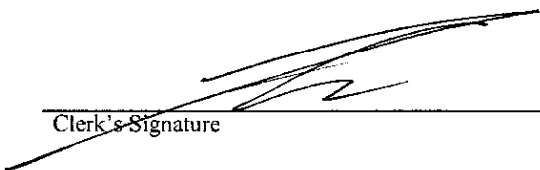
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 13<sup>th</sup> day of December, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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### NOTICE

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**Distribution:** • Assessor • Petitioner • BOE File

Lewis County Board of Equalization

**Board Clerk's Record of Hearing**

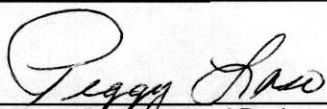
Petition No: 2016-009

Taxpayer's Name: <u>Sticklin Funeral Chapel In.c</u>		
Mailing Address: <u>202 N Lindsay Rd., Suite 201</u>		
City: <u>Mesa</u>	State: <u>AZ</u>	Zip Code: <u>85213</u>

Taxpayer's Parcel No: <u>003682047311</u>
Hearing Was Held On: <u>December 13, 2017</u>
Board Members Present: <u>Paulette Eaton, Dennis Blake, and Russ Wigley</u>

Decision of Board:	
Value Sustained: <u>\$680,000</u>	
Value Changed From: _____	To: _____
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>9:39 am</u>	Ended at (time): <u>10:11 am</u>

  
Chairperson (or Authorized Designee)

2/9/18  
Date

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

Property Owner: Sticklin Funeral Chapel In.

Parcel Number(s): 003682047311

Assessment Year: 2016

Petition Number: 2016-009

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>428,600</u>
<input type="checkbox"/> Improvements	\$	<u>251,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>680,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>428,600</u>
<input type="checkbox"/> Improvements	\$	<u>251,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>680,000</u>

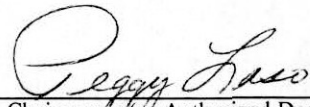
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

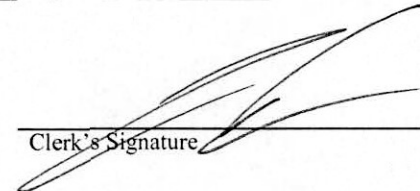
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 9<sup>th</sup> day of February, (year) 2018



Chairperson (or Authorized Designee) 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: 2016-010, 2016-011,  
and 2016-012

Taxpayer's Name: Brown Mortuary Services

Mailing Address: 202 N Lindsay Rd., Suite 201

City: Mesa

State: AZ

Zip Code: 85213

Taxpayer's Parcel No: 004004000000, 004005000000, and 005653000000

Hearing Was Held On: December 13, 2017

Board Members Present: Paulette Eaton, Dennis Blake, and Russ Wigley

**Decision of Board:**

Value Sustained: see individual order

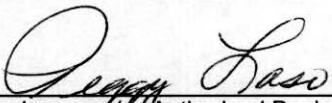
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:39 am

Ended at (time): 10:11 am

  
Chairperson (or Authorized Designee)

2/9/18  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

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

Property Owner: Brown Mortuary Services Inc.  
Parcel Number(s): 004004000000  
Assessment Year: 2016      Petition Number: 2016-010

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>65,000</u>
<input type="checkbox"/> Improvements	\$	<u>320,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>385,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>65,000</u>
<input type="checkbox"/> Improvements	\$	<u>320,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>385,000</u>

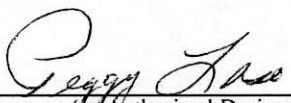
This decision is based on our finding that:

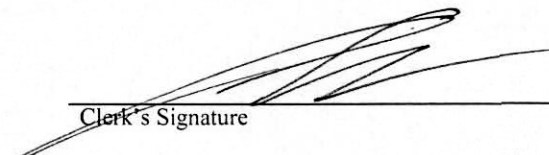
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 9<sup>th</sup> day of February, (year) 2018

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

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

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<b>NOTICE</b>
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**Distribution:** • Assessor • Petitioner • BOE File

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

Property Owner: Brown Mortuary Services Inc.

Parcel Number(s): 004005000000

Assessment Year: 2016

Petition Number: 2016-011

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>75,000</u>
<input type="checkbox"/> Improvements	\$	<u>40,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>115,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>75,000</u>
<input type="checkbox"/> Improvements	\$	<u>40,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>115,700</u>


This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 9<sup>th</sup> day of February, (year) 2018

  
\_\_\_\_\_  
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: Brown Mortuary Services Inc.

Parcel Number(s): 005653000000

Assessment Year: 2016

Petition Number: 2016-012

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>157,900</u>
<input type="checkbox"/> Improvements	\$	<u>10,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>167,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>157,900</u>
<input type="checkbox"/> Improvements	\$	<u>10,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>167,900</u>

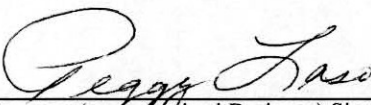
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 9<sup>th</sup> day of February, (year) 2018

  
\_\_\_\_\_  
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: 2016-013

Taxpayer's Name: Brown Mortuary Services

Mailing Address: 202 N Lindsay Rd., Suite 201

City: Mesa

State: AZ

Zip Code: 85213

Taxpayer's Parcel No: 008669024000

Hearing Was Held On: December 13, 2017

Board Members Present: Paulette Eaton, Dennis Blake, and Russ Wigley

**Decision of Board:**

Value Sustained: \$203,500.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:39 am

Ended at (time): 10:11 am

  
Chairperson (or Authorized Designee)

2/9/18  
Date

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

Property Owner: Brown Mortuary Services Inc.

Parcel Number(s): 008669024000

Assessment Year: 2016

Petition Number: 2016-013

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>57,000</u>
<input type="checkbox"/> Improvements	\$	<u>146,500</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>203,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>57,000</u>
<input type="checkbox"/> Improvements	\$	<u>146,500</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>203,500</u>

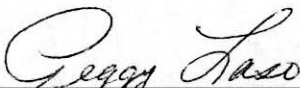
This decision is based on our finding that:


The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 9<sup>th</sup> day of February, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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<b>NOTICE</b>
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**Distribution:**   • Assessor   • Petitioner   • BOE File

Lewis

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

Petition No: 2016-183 and 2016-184

Taxpayer's Name: Nina Firey

Mailing Address: P.O. Box 364

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 021325004001 and 021325004002

Hearing Was Held On: December 13, 2017

Board Members Present: Paulette Eaton, Dennis Blake, and Russ Wigley

**Decision of Board:**

Value Sustained: see individual order

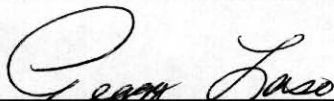
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:06 am

Ended at (time): 9:35 am



Chairperson (or Authorized Designee)

2/9/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Nina Firey

Parcel Number(s): 021325004001

Assessment Year: 2016

Petition Number: 2016-183

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>62,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>62,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>62,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>62,100</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 9<sup>th</sup> day of February, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

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**Distribution: • Assessor • Petitioner • BOE File**



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

Property Owner: Nina Firey  
Parcel Number(s): 021325004002  
Assessment Year: 2016      Petition Number: 2016-184

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>52,100</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>120,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>52,100</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>120,800</u>

This decision is based on our finding that:

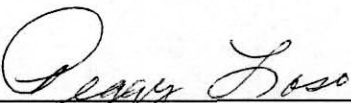
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

The appellant provided a lot of information but did not provide comparable sales to support the value requested.

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 9<sup>th</sup> day of February, (year) 2018

  
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: 2016-047

Taxpayer's Name: <u>LeRoy Bratlien</u>		
Mailing Address: <u>729 G St.</u>		
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>

Taxpayer's Parcel No: <u>001853000000</u>
Hearing Was Held On: <u>December 13, 2017</u>
Board Members Present: <u>Paulette Eaton, Dennis Blake, and Russ Wigley</u>

Decision of Board:
Value Sustained: _____
Value Changed From: <u>\$299,200.00</u> To: <u>\$269,000.00</u>
Other: _____

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>10:38 am</u> Ended at (time): <u>10:46 am</u>



Chairperson (or Authorized Designee)

2/9/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: LeRoy Bratlien

Parcel Number(s): 001853000000

Assessment Year: 2016

Petition Number: 2016-047

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>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>265,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>299,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>235,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>269,000</u>

This decision is based on our finding that:

The Board overrules the Assessor's determination of value based on the evidence presented. The Board felt that the sales provided by the Assessor and Appellant showed a lower value.

The Board concludes 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 9<sup>th</sup> day of February, (year) 2018

Chairperson (or Authorized Designee) Signature

Clerk's Signature

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<b>NOTICE</b>
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**Distribution:   • Assessor   • Petitioner   • BOE File**

Lewis

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

Petition No: 2016-079

Taxpayer's Name: Randy & Carrie Pennington

Mailing Address: P.O. Box 432

City: Winlock

State: WA

Zip Code: 98596

Taxpayer's Parcel No: 015399003000

Hearing Was Held On: December 13, 2017

Board Members Present: Peggy Laso and Russ Wigley

**Decision of Board:**

Value Sustained: \_\_\_\_\_


Value Changed From: \$158,100.00 To: \$139,100.00

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:57 pm

Ended at (time): 2:13 pm



Chairperson (or Authorized Designee)

Date

3/22/18

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

Property Owner: Randy & Carrie Pennington

Parcel Number(s): 015399003000

Assessment Year: 2016

Petition Number: 2016-079

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>24,100</u>
<input type="checkbox"/> Improvements	\$	<u>134,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>158,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>24,100</u>
<input type="checkbox"/> Improvements	\$	<u>115,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>139,100</u>

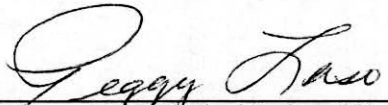
This decision is based on our finding that:

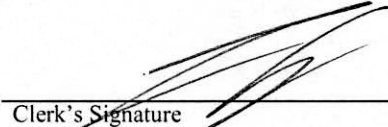
The Board overrules the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were not comparable to the subject property. The Board felt the appellant's comparable sales proved a lower value.

The Board concludes 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 9<sup>th</sup> day of February, (year) 2018

  
Chairperson (or Authorized Designee) 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**

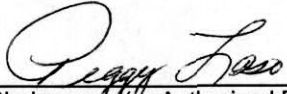
Petition No: 2016-188 through 2016-191

Taxpayer's Name: <u>Robert &amp; Christine 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, 011216116000, 011216118000, and 011216115000</u>		
Hearing Was Held On: <u>December 13, 2017</u>		
Board Members Present: <u>Peggy Laso 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>1:04 pm</u>	Ended at (time): <u>1:53 pm</u>	

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

2/9/18  
\_\_\_\_\_  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

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

Property Owner: Robert & Christine Reynolds

Parcel Number(s): 011216117000

Assessment Year: 2016

Petition Number: 2016-188

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>60,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>67,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>60,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>67,000</u>

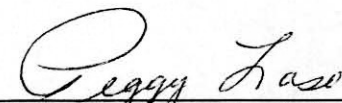
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

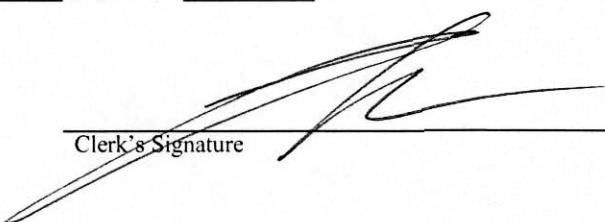
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 9<sup>th</sup> day of February, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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<b>NOTICE</b>
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**Distribution: • Assessor • Petitioner • BOE File**



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

Property Owner: Robert & Christine Reynolds

Parcel Number(s): 011216116000

Assessment Year: 2016

Petition Number: 2016-189

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>96,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>103,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>96,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>103,200</u>

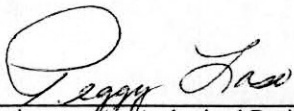
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 9<sup>th</sup> day of February, (year) 2018



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: Robert & Christine Reynolds

Parcel Number(s): 011216118000

Assessment Year: 2016

Petition Number: 2016-190

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>75,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>82,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>6,400</u>
<input type="checkbox"/> Improvements	\$	<u>75,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>82,000</u>

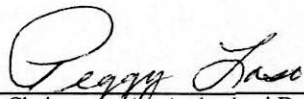
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 9<sup>th</sup> day of February, (year) 2018



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: Robert & Christine Reynolds

Parcel Number(s): 011216115000

Assessment Year: 2016

Petition Number: 2016-191

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>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>6,400</u>

**BOE True and Fair Value Determination**

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

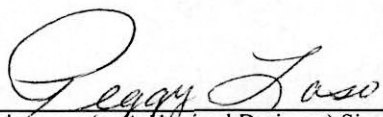
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 9<sup>th</sup> day of February, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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<b>NOTICE</b>
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**Distribution:   • Assessor   • Petitioner   • BOE File**

Lewis

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

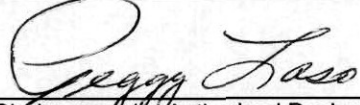
Petition No: 2016-126 through 2016-128

Taxpayer's Name: <u>William Ralph</u>		
Mailing Address: <u>1000 Kresky Ave.</u>		
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>

Taxpayer's Parcel No: <u>001442011000, 003632005000, and 003632006000</u>	
Hearing Was Held On: <u>December 13, 2017</u>	
Board Members Present: <u>Peggy Laso and Russ Wigley</u>	

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

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>2:33 pm</u>	Ended at (time): <u>3:19 pm</u>

  
Chairperson (or Authorized Designee)

2/9/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: William Ralph

Parcel Number(s): 003632005000

Assessment Year: 2016

Petition Number: 2016-127

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>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>21,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>49,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>8,900</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>36,900</u>

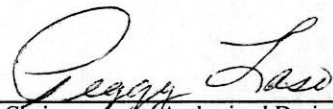
This decision is based on our finding that:

The Board overrules the Assessor's determination of value based on the evidence presented. The Board removed the homesite value of \$7,500 due to the homesite not existing for the past 4-5 years. The Board also removed \$5,000 of value due to the cost of demolition. Leaving \$8,900 for the remaining structure on the property.

The Board concludes 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 9<sup>th</sup> day of February, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

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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**

Order of the Lewis County

Board of Equalization

Property Owner: William Ralph

Parcel Number(s): 001442011000

Assessment Year: 2016

Petition Number: 2016-126

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>6,000</u>
<input type="checkbox"/> Improvements	\$ <u></u>
<input type="checkbox"/> Minerals	\$ <u></u>
<input type="checkbox"/> Personal Property	\$ <u></u>
Total Value	\$ <u>6,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$ <u>6,000</u>
<input type="checkbox"/> Improvements	\$ <u></u>
<input type="checkbox"/> Minerals	\$ <u></u>
<input type="checkbox"/> Personal Property	\$ <u></u>
Total Value	\$ <u>6,000</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 9<sup>th</sup> day of February, (year) 2018



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: William Ralph

Parcel Number(s): 003632006000

Assessment Year: 2016

Petition Number: 2016-128

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>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>28,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>28,000</u>


This decision is based on our finding that:

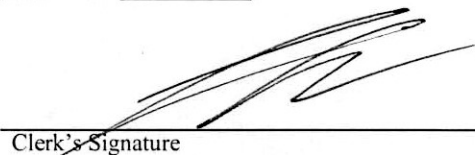
The Board supports the Assessor's determination of value based on the evidence presented. The appellant did not provide comparable sales to prove a lower value.

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 9<sup>th</sup> day of February, (year) 2018

  
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: 2016-214

Taxpayer's Name: Garima Hospitality LLC: dba Travelodge Centralia

Mailing Address: 203 SE Park Plaza Dr., Suite 230

City: Vancouver

State: WA

Zip Code: 98684

Taxpayer's Parcel No: 003416035009

Hearing Was Held On: September 28, 2017

Board Members Present: Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch

**Decision of Board:**

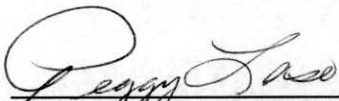
Value Sustained: \$1,886,400.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): \_\_\_\_\_ Ended at (time): \_\_\_\_\_



Chairperson (or Authorized Designee)

12/13/17  
Date

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

Property Owner: Garima Hospitality LLC: dba Travelodge Centralia

Parcel Number(s): 003416035009

Assessment Year: 2016

Petition Number: 2016-214

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>450,000</u>
<input type="checkbox"/> Improvements	\$	<u>1,000,0000</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>1,886,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>450,000</u>
<input type="checkbox"/> Improvements	\$	<u>1,000,0000</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>1,886,400</u>

This decision is based on our finding that:

On September 28, 2017 the Board of Equalization made a determination to sustain the Assessor's value at \$1,450,000. It was discovered following that determination, that the numbers provided by the Assessor's office on the Assessor's Answer form were not correct and the correct value should have been \$1,886,400. The board amended their determination on December 13, 2017 to reflect to Assessor's True and Fair Value.

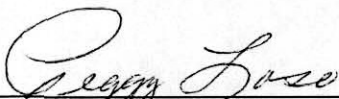
On December 13, 2017 the Board made the following determination.


The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 9th day of February, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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<b>NOTICE</b>
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**Distribution:**   • Assessor   • Petitioner   • BOE File