

Order of the Lewis County
Board of Equalization

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

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

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

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

Subject Property

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

Appellant's Comparable Sales

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

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

Assessor's Comparable Sales

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

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

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 3rd day of November, (year) 2016


Chairperson's Signature


Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-047

Taxpayer's Name: Inman Family Trust

Mailing Address: 119 Inman Lane

City: Toledo

State: WA

Zip Code: 98591

Taxpayer's Parcel No: 012239003000

Hearing Was Held On: August 25, 2016

Board Members Present: Paulette Eaton
Tom Crowson

Decision of Board:

Value Sustained: _____

Value Changed From: \$121,400

To: \$61,500.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:41 am

Ended at (time): 9:51 am


Chairperson (or Authorized Designee)

Nov. 3, 2016
Date

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Order of the Lewis County

Board of Equalization

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

Parcel Number(s): 002765000000

Assessment Year: 2015

Petition Number: 2015-031

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

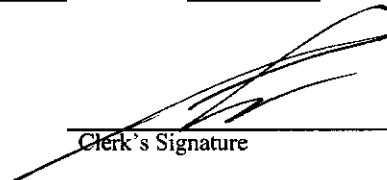
This decision is based on our finding that:

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

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 3rd day of November, (year) 2016


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-031

Taxpayer's Name: Ethel Lois Grose

Mailing Address: 13412 NW Indian Spring Dr.

City: Vancouver

State: WA

Zip Code: 98685-1632

Taxpayer's Parcel No: 002765000000

Hearing Was Held On: August 25, 2016

Board Members Present: Paulette Eaton
Tom Crowson

Decision of Board:

Value Sustained: _____

Value Changed From: \$73,500.00 To: \$63,500.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:07 pm

Ended at (time): 1:11 pm



Chairperson (or Authorized Designee)

Nov. 3, 2016

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Curtis & Diana Roe

Parcel Number(s): 015178001000

Assessment Year: 2015

Petition Number: 2015-099

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

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

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

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

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

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

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

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

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

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 3rd day of November, (year) 2016


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2015-099

Taxpayer's Name: Curtis & Diana Roe

Mailing Address: P.O. Box 537

City: Napavine

State: WA

Zip Code: 98565

Taxpayer's Parcel No: 015178001000

Hearing Was Held On: August 25, 2016

Board Members Present: Paulette Eaton

Tom Crowson

Decision of Board:

Value Sustained: _____

Value Changed From: \$289,600.00 To: \$242,500.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:03 am

Ended at (time): 9:34 am


Chairperson (or Authorized Designee)

Nov. 3, 2016
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Leslie Lindow

Parcel Number(s): 027681002004

Assessment Year: 2015

Petition Number: 2015-098

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

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

Subject Property

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

Appellant's Comparable Sales

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

Assessor's Comparable Sales

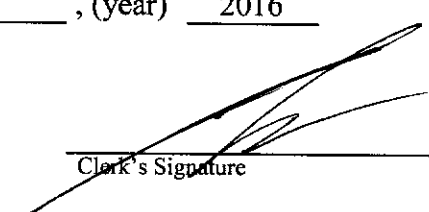
Address	Land Size	Bldg. Size	Sale Price	Date of Sale
145 Kidd Creek Ln.	2.54 acres	2238 sq. ft.	\$283,000	11/26/2014
1331 122 Spencer Rd.	5.12 acres	1740 sq. ft.	\$296,000	5/22/2014
1514 St. Hwy 508	19.46 acres	1896 sq. ft.	\$300,000	5/14/2014

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

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 3rd day of November, (year) 2016


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-098

Taxpayer's Name: Leslie Lindow

Mailing Address: 1673 S. Market Blvd. #89

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 027681002004

Hearing Was Held On: August 25, 2016

Board Members Present: Paulette Eaton
Tom Crowson

Decision of Board:

Value Sustained: _____

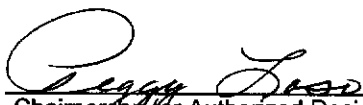
Value Changed From: \$290,200.00 To: \$270,000.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 pm

Ended at (time): 2:13 pm



Chairperson (or Authorized Designee)

Nov. 3, 2016
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Rodney Flink

Parcel Number(s): 009960011000

Assessment Year: 2015

Petition Number: 2015-052

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

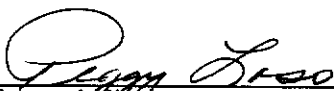
<input type="checkbox"/> Land	\$	<u>12,200</u>
<input type="checkbox"/> Improvements	\$	<u>68,900</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>81,100</u>

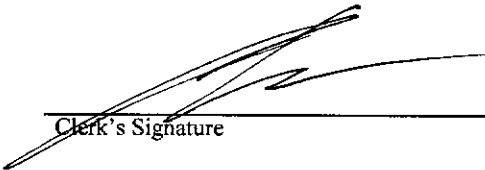
This decision is based on our finding that:

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

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 3rd day of November, (year) 2016


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-052

Taxpayer's Name: Rodney Flink

Mailing Address: P.O. Box 764

City: Packwood

State: WA

Zip Code: 98361

Taxpayer's Parcel No: 009960011000

Hearing Was Held On: August 25, 2016

Board Members Present: Paulette Eaton
Tom Crowson

Decision of Board:

Value Sustained: \$81,100.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:33 am

Ended at (time): 10:40 am



Chairperson (or Authorized Designee)

Nov. 3, 2016

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Donald R. Walls

Parcel Number(s): 009800657000

Assessment Year: 2015

Petition Number: 2015-036

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination


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

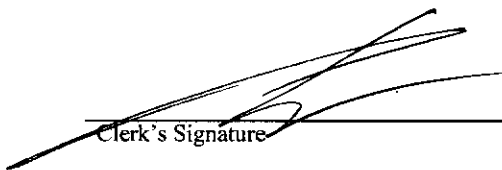
This decision is based on our finding that:

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

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 3rd day of November, (year) 2016


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-036

Taxpayer's Name: Donald Walls

Mailing Address: 32805 38th Avenue South

City: Federal Way

State: WA

Zip Code: 98001-9665

Taxpayer's Parcel No: 009800657000

Hearing Was Held On: August 25, 2016

Board Members Present: Paulette Eaton
Tom Crowson

Decision of Board:

Value Sustained: \$80,600.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:36 am

Ended at (time): 9:40 am



Chairperson (or Authorized Designee)

Nov. 3, 2016
Date

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Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-108

Taxpayer's Name: Pam Kleinsmith

Mailing Address: 339 Lodgepole Ln.

City: Weippe

State: ID

Zip Code: 83553

Taxpayer's Parcel No: 018065011001

Hearing Was Held On: November 10, 2016

Board Members Present: Paulette Eaton

Tom Crowson

Johnny Dunnagan

Decision of Board:

Value Sustained: \$51,200.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:18 a.m.

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



Chairperson (or Authorized Designee)

1/20/17

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Pam Kleinsmith

Parcel Number(s): 018065011001

Assessment Year: 2015

Petition Number: 2015-108

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>51,200</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>51,200</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>51,200</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>51,200</u>

This decision is based on our finding that:

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

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 20th day of January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-109

Taxpayer's Name: Pam Kleinsmith

Mailing Address: 339 Lodgepole Ln.

City: Weippe

State: ID

Zip Code: 83553

Taxpayer's Parcel No: 018065011002

Hearing Was Held On: November 10, 2016

Board Members Present: Paulette Eaton

Tom Crowson

Johnny Dunnagan

Decision of Board:

Value Sustained: \$51,100.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:24 a.m.

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


Chairperson (or Authorized Designee)

Date

1/20/17

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Order of the Lewis County

Board of Equalization

Property Owner: Pam Kleinsmith

Parcel Number(s): 018065011002

Assessment Year: 2015

Petition Number: 2015-109

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>51,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>51,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>51,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>51,100</u>

This decision is based on our finding that:

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

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Originally signed 20th day of January, 2017

Corrected 24th day of January, (year) 2017
this _____


Chairperson's Signature


Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-044

Taxpayer's Name: Carolyn Baker

Mailing Address: 881 Shorey Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 031930005000

Hearing Was Held On: November 10, 2016

Board Members Present: Paulette Eaton

Tom Crowson

Johnny Dunnagan

Decision of Board:

Value Sustained: _____

Value Changed From: \$54,800.00 To: \$19,200.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:31 a.m.

Ended at (time): 10:02 a.m.


Chairperson (or Authorized Designee)

Date

1/20/17

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Order of the Lewis County

Board of Equalization

Property Owner: Carolyn Baker

Parcel Number(s): 031930005000

Assessment Year: 2015

Petition Number: 2015-044

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>14,600</u>
<input type="checkbox"/> Improvements	\$	<u>40,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>54,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>1,200</u>
<input type="checkbox"/> Improvements	\$	<u>18,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>19,200</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 relied on its previous review of the subject property. The petitioner testified that there have been no changes to the subject property. There has been more deterioration to the property. The subject property is not occupied and no longer has a heat source. The land is wetland, and the home is a shell at best. All of the other buildings on the property have not been raised and are in poor condition so the board rules them to be valued at \$0.

Following our hearing, it was discovered that the Board had information from the appellant that the Assessor's Office did not have. The Board accessed the additional information, and that additional information did not make any difference as to the Board's decision, and was not considered in making a determination.

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 January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-100

Taxpayer's Name: Damon Hanger

Mailing Address: P.O. Box 1823

City: Morton

State: WA

Zip Code: 98356

Taxpayer's Parcel No: 031081002000

Hearing Was Held On: November 10, 2016

Board Members Present: Paulette Eaton

Tom Crowson

Johnny Dunnagan

Decision of Board:

Value Sustained: \$87,800.00

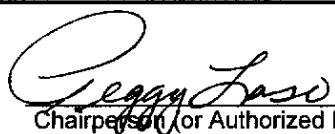
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:14 a.m.

Ended at (time): 10:20 a.m.


Chairperson (or Authorized Designee)

1/20/17
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Damon James Hanger

Parcel Number(s): 031081002000

Assessment Year: 2015

Petition Number: 2015-100

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>26,000</u>
<input type="checkbox"/> Improvements	\$	<u>61,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>87,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>26,000</u>
<input type="checkbox"/> Improvements	\$	<u>61,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>87,800</u>


This decision is based on our finding that:

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

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 20th day of January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-078

Taxpayer's Name: Gregory Garves

Mailing Address: 15805 Waynita Way NE D-107

City: Bothell

State: WA

Zip Code: 98011

Taxpayer's Parcel No: 009800692000

Hearing Was Held On: November 10, 2016

Board Members Present: Paulette Eaton

Tom Crowson

Johnny Dunnagan

Decision of Board:

Value Sustained: _____


Value Changed From: \$90,200.00 To: \$82,000.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:27 a.m.

Ended at (time): 10:43 a.m.


Chairperson (or Authorized Designee)

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Date

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Order of the Lewis County

Board of Equalization

Property Owner: Gregory Garves

Parcel Number(s): 009800692000

Assessment Year: 2015

Petition Number: 2015-078

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>22,000</u>
<input type="checkbox"/> Improvements	\$	<u>68,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>90,200</u>

BOE True and Fair Value Determination


<input type="checkbox"/> Land	\$	<u>22,000</u>
<input type="checkbox"/> Improvements	\$	<u>60,000</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 overrules the Assessor's value based on the testimony presented. The Petitioner presented three comparable sales. The Assessor's Office presented three comparable sales. The Board feels that the petitioners comparable two valued at \$74,000 and the Assessor's comparable two valued at \$88,000 supports an adjustment in value. The Board concluded that the Petitioner has provided clear, cogent, and compelling evidence sufficient to overcome the Assessor's presumption of correctness, and to warrant a reduction in the 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 20th day of January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-127

Taxpayer's Name: <u>Mariam Mecham</u>		
Mailing Address: <u>5827 148th St. SW</u>		
City: <u>Edmonds</u>	State: <u>WA</u>	Zip Code: <u>98026</u>

Taxpayer's Parcel No: <u>028231001000</u>	
Hearing Was Held On: <u>November 10, 2016</u>	
Board Members Present: <u>Tom Crowson</u> <u>Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$83,200.00</u>	To: <u>\$54,000.00</u>
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:03 p.m.</u>	Ended at (time): <u>1:41 p.m.</u>


Chairperson (or Authorized Designee)

Date 1/20/17

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Order of the Lewis County
Board of Equalization

Property Owner: Marian Mecham

Parcel Number(s): 028231001000

Assessment Year: 2015

Petition Number: 2015-127

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>68,200</u>
<input type="checkbox"/> Improvements	\$	<u>15,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>83,200</u>

BOE True and Fair Value Determination

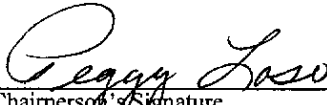
<input type="checkbox"/> Land	\$	<u>46,500</u>
<input type="checkbox"/> Improvements	\$	<u>7,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>54,000</u>

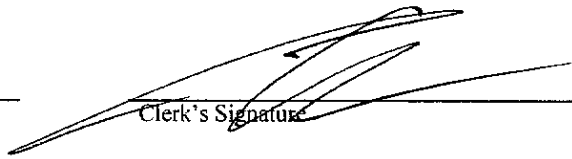
This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony and evidence presented. The Board relied on the decision of the State Board of Tax appeals for the year 2013, adjusting the value to \$55,000. The Board also relied on the Appraisal of Real Property by Scott Hamilton, Certified Residential Real Estate Appraiser, dated August 6, 2015, assessing the subject property at \$54,000. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 20th day of January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-089

Taxpayer's Name: <u>William & Virginia Pistilli</u>		
Mailing Address: <u>P.O. Box 255</u>		
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>

Taxpayer's Parcel No: <u>014632005011</u>	
Hearing Was Held On: <u>November 10, 2016</u>	
Board Members Present: <u>Tom Crowson</u> <u>Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$295,800.00</u>	To: <u>\$259,900.00</u>
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:46 p.m.</u>	Ended at (time): <u>2:24 p.m.</u>


Chairperson (or Authorized Designee)

1/20/17
Date

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Order of the Lewis County

Board of Equalization

Property Owner: William & Virginia Pistilli

Parcel Number(s): 014632005011

Assessment Year: 2015

Petition Number: 2015-089

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>61,000</u>
<input type="checkbox"/> Improvements	\$	<u>234,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>295,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>61,000</u>
<input type="checkbox"/> Improvements	\$	<u>198,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>259,900</u>

This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony and evidence presented. The Petitioners provided seven comparable sales for the property in question. The Assessor's Office presented three comparable sales for the property in question. The Board feels the improvement value should be reduced by 15% due to the condition of the house being good, but not excellent. In addition, the Board feels that the comparable sales provided by both parties support a reduced value.

Subject Property

Address	Land Size	Bldg. Size
110 81 30 Rawlins Rd.	7.8 acres	2300 sq. ft.

Appellant's Comparable Sales

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
0 Buryea Rd.	5.14 acres	2166 sq. ft.	\$234,450	5/30/2013
126 Salmon Run Ln.	5 acres	2320 sq. ft.	\$263,000	8/21/2013
125 Twin View Ln.	1.58 acres	2260 sq. ft.	\$159,900	1/29/2015
152 Carol Lin Dr.	5.18 acres	1834 sq. ft.	\$247,000	9/30/2015
182 Hawkins Rd.	4.75 acres	2080 sq. ft.	\$267,000	12/15/2015
824 State Rte. 508	5 acres	2176 sq. ft.	\$240,000	10/27/2015
1034 Bunker Creek Rd.	7.85 acres	1973 sq. ft.	\$285,000	8/15/2014

Assessor's Comparable Sales

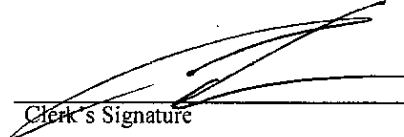
Address	Land Size	Bldg. Size	Sale Price	Date of Sale
688 Evans Rd.	10 acres	2112 sq. ft.	\$280,000	10/7/2015
155 Mallard Ln.	5 acres	1614 sq. ft. 364 sq.ft. bsmt.	\$295,000	9/26/2014
119 W. Nikula Rd.	6.37 acres	2256 sq. ft.	\$370,000	10/22/2014

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

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 20th day of January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

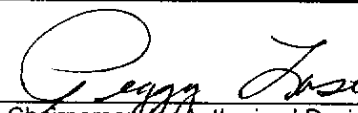
Petition No: 2015-046

Taxpayer's Name: <u>Arlund Lyons</u>		
Mailing Address: <u>116 Mandy Rd.</u>		
City: <u>Toledo</u>	State: <u>WA</u>	Zip Code: <u>98591</u>

Taxpayer's Parcel No: <u>012450006000</u>
Hearing Was Held On: <u>November 17, 2016</u>
Board Members Present: <u>Johnny Dunnagan and Tom Crowson</u>

Decision of Board:
Value Sustained: _____
Value Changed From: <u>\$251,600.00</u> To: <u>\$206,300.00</u>
Other: _____

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>8:56 a.m.</u> Ended at (time): <u>9:22 a.m.</u>


Chairperson (or Authorized Designee)

1/20/17
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Arlund Lyons

Parcel Number(s): 012450006000

Assessment Year: 2015

Petition Number: 2015-046

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>145,300</u>
<input type="checkbox"/> Improvements	\$	<u>106,300</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$251,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>100,000</u>
<input type="checkbox"/> Improvements	\$	<u>106,300</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>206,300</u>

This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony and evidence presented. The petitioners provided two comparable sales for the property in question. The Assessor's Office presented three comparable sales for the property in question. The Board feels that the comparable sales provided by both parties support a reduced value.

Subject Property

Address	Land Size	Bldg. Size
116 Mandy Rd.	5.03	1388 sq. ft.

Appellant's Comparable Sales

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
0 Shoreline Dr.	4.3 acres		\$89,000	10/16/2015
169 Shoreline Dr.	5.29 acres		\$99,000	12/6/2014

Assessor's Comparable Sales

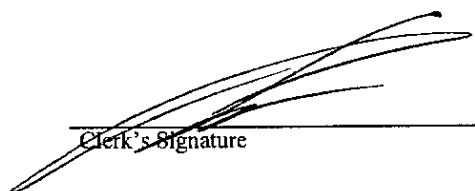
Address	Land Size	Bldg. Size	Sale Price	Date of Sale
1409 NE 1 st St.	0.90 acres	2518 sq. ft. 414 sq. ft. bsmt.	\$238,200	3/12/2014
145 Rogers Rd.	5.43 acres	2256 sq. ft.	\$260,000	1/16/2015
212 Plomondon Rd.	4.85 acres	1624 sq. ft. 768 sq. ft. bsmt.	\$264,000	1/23/2015

The Board concluded that the Petitioner has provided clear, cogent, and compelling evidence sufficient to overcome the Assessor's presumption of correctness, and to warrant a reduction in the 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 20th day of January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

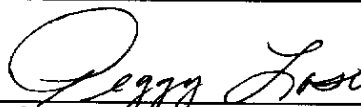
Petition No: 2015-060 through 2015-074

Taxpayer's Name: <u>John Hibbard</u>		
Mailing Address: <u>2021 The Alameda #385</u>		
City: <u>San Jose</u>	State: <u>CA</u>	Zip Code: <u>95126</u>

Taxpayer's Parcel No: _____	
Hearing Was Held On: <u>November 17, 2016</u>	
Board Members Present: <u>Johnny Dunnagan, and Tom Crowson</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>9:32 a.m.</u>	Ended at (time): <u>10:26 a.m.</u>



Chairperson (or Authorized Designee)

1/20/17

Date

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Order of the Lewis County

Board of Equalization

Property Owner: John Hibbard

Assessment Year: 2015

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

☒ sustains ☐ overrules the determination of the assessor.

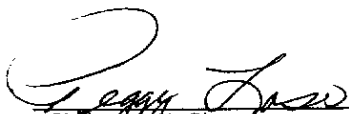
Petition #	Parcel #	Assessor's Land	Assessor's Bldg.	Assessor's Total	BOE Land	BOE Bldg.	BOE Total
2015-060	031824002000	\$11,000	\$500	\$11,500	\$11,000	\$500	\$11,500
2015-061	031823002000	\$8,200	0	\$8,200	\$8,200	0	\$8,200
2015-062	031823001000	\$10,600	0	\$10,600	\$10,600	0	\$10,600
2015-063	010125026000	\$10,600	\$46,900	\$57,500	\$10,600	\$46,900	\$57,500
2015-064	010125024000	\$10,600	\$46,700	\$57,300	\$10,600	\$46,700	\$57,300
2015-065	010125025000	\$10,600	\$46,700	\$57,300	\$10,600	\$46,700	\$57,300
2015-066	010125023000	\$10,600	\$46,900	\$57,500	\$10,600	\$46,900	\$57,500
2015-067	010125022000	\$10,600	\$46,900	\$57,500	\$10,600	\$46,900	\$57,500
2015-068	010125021000	\$10,600	\$48,200	\$58,800	\$10,600	\$48,200	\$58,800
2015-069	010125020000	\$5,300	0	\$5,300	\$5,300	0	\$5,300
2015-070	010125019000	\$10,600	\$48,900	\$59,500	\$10,600	\$48,900	\$59,500
2015-071	010125018000	\$400	0	\$400	\$400	0	\$400
2015-072	010125017000	\$5,300	0	\$5,300	\$5,300	0	\$5,300
2015-073	010125016000	\$5,300	0	\$5,300	\$5,300	0	\$5,300
2015-074	010125015000	\$5,300	0	\$5,300	\$5,300	0	\$5,300

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

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 20th day of January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-075

Taxpayer's Name: John Hibbard

Mailing Address: 2021 The Alameda #385

City: San Jose State: CA Zip Code: 95126

Taxpayer's Parcel No: 008415000000

Hearing Was Held On: November 17, 2016

Board Members Present: Johnny Dunnagan and Tom Crowson

Decision of Board:

Value Sustained: _____

Value Changed From: \$97,300.00 To: \$62,400.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:32 a.m. Ended at (time): 10:26 a.m.


Chairperson (or Authorized Designee)

1/20/17
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 Hibbard

Parcel Number(s): 008415000000

Assessment Year: 2015

Petition Number: 2015-075

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>16,300</u>
<input type="checkbox"/> Improvements	\$	<u>81,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>97,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>16,300</u>
<input type="checkbox"/> Improvements	\$	<u>46,100</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>62,400</u>

This decision is based on our finding that:

The Board supports the Assessor's recommended reduction in the valuation based on the evidence presented. The Assessor's representative recommended a reduction in value, land value at \$16,300, and improvement value at \$46,100 for a total valuation of \$62,400. The Petitioner was present at the hearing and agreed with the Assessor's recommended reduction.

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 January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-119

Taxpayer's Name: Chad & Janine Blake

Mailing Address: 111 Riverview Dr.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 011036014000

Hearing Was Held On: November 17, 2016

Board Members Present: Johnny Dunnagan and Tom Crowson

Decision of Board:

Value Sustained: \$195,900.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:40 a.m.

Ended at (time): 10:59 a.m.

Peggy Lasso
Chairperson (or Authorized Designee)

Date 1/24/17

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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: Chad & Janine Blake

Parcel Number(s): 011036014000

Assessment Year: 2015

Petition Number: 2015-119

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>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>150,900</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>195,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>150,900</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>195,900</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. Mr. Blake supplied an appraisal for the property. He noted that he is no longer a certified appraiser. The Assessor's representative stated he feels the Assessor's comparable sales are good comparable sales. Both parties supplied three comparable sales each.

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 January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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

Petition No: 2015-119

Taxpayer's Name: <u>Nancy Friend</u>		
Mailing Address: <u>P.O. Box 12209</u>		
City: <u>Olympia</u>	State: <u>WA</u>	Zip Code: <u>98508</u>

Taxpayer's Parcel No: <u>024137003014</u>
Hearing Was Held On: <u>November 17, 2016</u>
Board Members Present: <u>Peggy Laso, Johnny Dunnagan, and Tom Crowson</u>

Decision of Board:	
Value Sustained: <u>\$30,600.00</u>	
Value Changed From: _____	To: _____
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:07 p.m.</u>	Ended at (time): <u>1:44 p.m.</u>

Peggy Laso
Chairperson (or Authorized Designee)

1/24/17
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: Nancy Friend

Parcel Number(s): 024137003014

Assessment Year: 2015

Petition Number: 2015-094

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>30,600</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>30,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>30,600</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>30,600</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Petitioner supplied information regarding the condition of the property and well as the cost to make this property comparable to the Assessor's three 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 20th day of January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-049

Taxpayer's Name: Alan Ulrich

Mailing Address: 1575 SW Johnson Ave.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 005871056000

Hearing Was Held On: November 17, 2016

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

Decision of Board:

Value Sustained: _____

Value Changed From: \$189,800.00 To: \$165,000.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 3:19 p.m.

Ended at (time): 3:53 p.m.


Chairperson (or Authorized Designee)

Date

1/20/17

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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: Alan Ulrich

Parcel Number(s): 005871056000

Assessment Year: 2015

Petition Number: 2015-049

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>40,000</u>
<input type="checkbox"/> Improvements	\$	<u>149,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>\$189,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>40,000</u>
<input type="checkbox"/> Improvements	\$	<u>125,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>165,000</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 relied on its previous reviews of the subject property. The Board also based its determination on the purchase price of the property for \$139,000 on December 19, 2012, and the information provided regarding a manifest error correction that should have been corrected. In addition, the Board feels the comparable sales used by the petition proved a lower value.

Subject Property

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
1575 SW Johnson	0.26 acres	1782 sq. ft.	\$139,000	12/19/2012

Appellant's Comparable Sales

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
473 SW 15 th St.	0.21 acres	1203 sq. ft.	\$131,950	9/11/2012
1799 SW Armstrong	0.26 acres	1234 sq. ft.	\$134,000	2/28/2012
3505 Rodcin Ave.	0.46 acres	1628 sq. ft.	\$162,500	1/26/2012
813 Pheasant Rd.	0.32 acres	1966 sq. ft.	\$167,000	4/01/2012

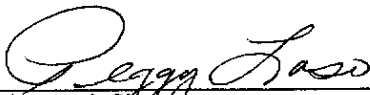
Assessor's Comparable Sales

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
3510 Mayberry Rd.	0.54 acres	1660 sq. ft.	\$190,000	10/31/2014
160 SW Westside Dr.	0.20 acres	1636 sq. ft.	\$185,000	1/02/2014
1750 SW Gails Ave.	0.24 acres	2250 sq. ft.	\$214,000	12/31/2014

The Board concluded that the Petitioner has provided clear, cogent, and compelling evidence sufficient to overcome the Assessor's presumption of correctness, and to warrant a reduction in the 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 20th day of January, (year) 2017



Chairperson's Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-086

Taxpayer's Name: Neal Wolf, Sr.

Mailing Address: P.O. Box 867

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 015433001003

Hearing Was Held On: November 17, 2016

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

Decision of Board:

Value Sustained: _____

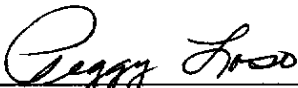
Value Changed From: \$120,000.00 To: \$68,000.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:46 p.m.

Ended at (time): 2:25 p.m.



Chairperson (or Authorized Designee)

Date

1/24/17

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Order of the Lewis County

Board of Equalization

Property Owner: Neal Wolf, Sr.

Parcel Number(s): 015433001003

Assessment Year: 2015

Petition Number: 2015-086

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>24,000</u>
<input type="checkbox"/> Improvements	\$	<u>96,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>120,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>24,000</u>
<input type="checkbox"/> Improvements	\$	<u>44,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>68,000</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 relied on its previous review of the subject property. The Board also relied on the testimony and appraisal of Scott Hamilton, Certified Real Estate Appraiser. This property is not complete on the inside and the functionality of the building is questionable.

The Board concluded that the Petitioner has provided clear, cogent, and compelling evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the 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 20th day of January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-096

Taxpayer's Name: Brad & Jan Lusink

Mailing Address: 30606 28th Ave. S.

City: Federal Way

State: WA

Zip Code: 98003

Taxpayer's Parcel No: 008397000000

Hearing Was Held On: November 17, 2016

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

Decision of Board:

Value Sustained: \$58,800.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:36 p.m.

Ended at (time): 3:15 p.m.


Chairperson (or Authorized Designee)

Date

1/20/17

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Order of the Lewis County

Board of Equalization

Property Owner: Brad & Jan Lusink

Parcel Number(s): 008397000000

Assessment Year: 2015

Petition Number: 2015-096

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>46,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>58,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>12,000</u>
<input type="checkbox"/> Improvements	\$	<u>46,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>58,800</u>

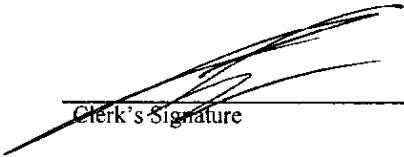
This decision is based on our finding that:

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

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 20th day of January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-122 & 2015-123

Taxpayer's Name: James Beslow

Mailing Address: 13017 U.S. Hwy 12

City: Packwood

State: WA

Zip Code: 98361

Taxpayer's Parcel No: 011230000000 & 011231000000

Hearing Was Held On: December 1, 2016

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

Decision of Board:

Value Sustained: _____

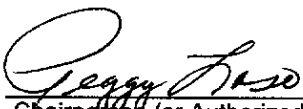
Value Changed From: _____ To: _____

Other: See Individual order

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:07 p.m.

Ended at (time): 1:47 p.m.



Chairperson (or Authorized Designee)

Date

1-20-17

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Order of the Lewis County

Board of Equalization

Property Owner: James Beslow

Parcel Number(s): 011230000000 & 011231000000

Assessment Year: 2015

Petition Number: 2015-122 & 2015-123

2015-122

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>18,000</u>
<input type="checkbox"/> Improvements	\$	<u>52,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$70,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>18,000</u>
<input type="checkbox"/> Improvements	\$	<u>52,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$70,400</u>

2015-123

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>21,900</u>
<input type="checkbox"/> Improvements	\$	<u>28,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>50,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>21,900</u>
<input type="checkbox"/> Improvements	\$	<u>28,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>50,700</u>

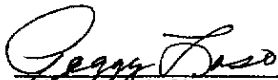
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board feels that the Assessor's office has already taken into consideration the physical deterioration, functional obsolescent, and the possibility of site contamination. The Petitioner did not provide any market evidence in support of his opinion of value.

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

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 20th day of January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-032

Taxpayer's Name: Hampton Lumber Mills

Mailing Address: 9600 SW Barnes Rd. St. 200

City: Portland

State: OR

Zip Code: 97225

Taxpayer's Parcel No: 777000000130

Hearing Was Held On: December 1, 2016

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

Decision of Board:

Value Sustained: \$12,347,529.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:01 p.m.

Ended at (time): 3:37 p.m.

Peggy Lasso
Chairperson (or Authorized Designee)

1/20/17
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Hampton Lumber Mills

Parcel Number(s): 777000000130

Assessment Year: 2015

Petition Number: 2015-032

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	\$	12,347,529
Total Value	\$	12,347,529

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	
<input type="checkbox"/> Improvements	\$	
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	12,347,529
Total Value	\$	12,347,529

This decision is based on our finding that:


The Board supports the Assessor's determination of value based on the evidence presented. The Petitioners did not provide evidence in support of their opinion of value. The Board did not feel that the evidence present addressed the concerns regarding the value for the personal property. The evidence presented was more of a generalization about the property as a whole.

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 January, (year) 2017


Chairperson's Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2015-033

Taxpayer's Name: Hampton Lumber Mills

Mailing Address: 9600 SW Barnes Rd. St. 200

City: Portland State: OR Zip Code: 97225

Taxpayer's Parcel No: 777000000140

Hearing Was Held On: December 1, 2016

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

Decision of Board:

Value Sustained: \$28,813,484.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:01 p.m. Ended at (time): 3:37 p.m.


Chairperson (or Authorized Designee)

1/20/17
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Hampton Lumber Mills

Parcel Number(s): 777000000140

Assessment Year: 2015

Petition Number: 2015-033

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> </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u>28,813,484</u>
Total Value	\$	<u>28,813,484</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u>28,813,484</u>
Total Value	\$	<u>28,813,484</u>

This decision is based on our finding that:


The Board supports the Assessor's determination of value based on the evidence presented. The Petitioners did not provide evidence in support of their opinion of value. The Board did not feel that the evidence present addressed the concerns regarding the value for the personal property. The evidence presented was more of a generalization about the property as a whole.

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 January, (year) 2017


Chairperson's Signature


Clerk's Signature

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