

Lewis

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

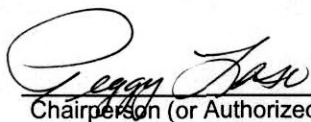
Petition No: 2016-233 & 2016-234

Taxpayer's Name: <u>Scott &amp; Lori Hamilton</u>			
Mailing Address: <u>287 Parkside Loop</u>			
City: <u>Napavine</u>	State: <u>WA</u>	Zip Code: <u>98532</u>	

Taxpayer's Parcel No: <u>008372204033</u>	
Hearing Was Held On: <u>February 15, 2018</u>	
Board Members Present: <u>Tom Crowson, Richard Tausch, and Dennis Black</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$40,000.00</u>	To: <u>\$20,000.00</u>
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>9:34 am</u>	Ended at (time): <u>10:17 am</u>

  
Chairperson (or Authorized Designee)

5/22/18  
Date

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

Property Owner: Scott Hamilton

Parcel Number(s): 008372204033

Assessment Year: 2014

Petition Number: 2016-233

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

**BOE True and Fair Value Determination**

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

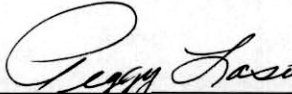
This decision is based on our finding that:

The Board overrules the Assessor's determination of value based on the evidence presented. The Board felt that the sales provided by the 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 22nd day of March, (year) 2018

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

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

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### NOTICE

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

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

Property Owner: Scott Hamilton

Parcel Number(s): 008372204033

Assessment Year: 2015

Petition Number: 2016-234

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

**BOE True and Fair Value Determination**

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

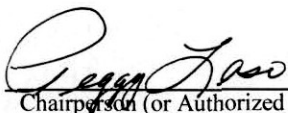
This decision is based on our finding that:

The Board overrules the Assessor's determination of value based on the evidence presented. The Board felt that the sales provided by the Appellant showed a lower value.

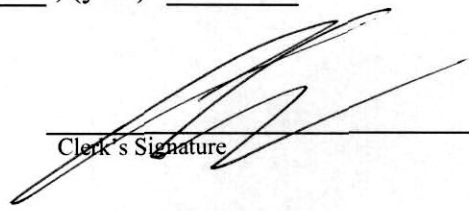
The Board concludes that the Petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 22nd day of March, (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

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Lewis

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

Petition No: 2016-209

Taxpayer's Name: <u>Alan &amp; Melissa Ulrich</u>		
Mailing Address: <u>1575 SW Johnson Ave.</u>		
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>

Taxpayer's Parcel No: <u>005871056000</u>
Hearing Was Held On: <u>February 15, 2018</u>
Board Members Present: <u>Tom Crowson, Richard Tausch, and Dennis Black</u>

Decision of Board:
Value Sustained: <u>\$196,600.00</u>
Value Changed From: _____ To: _____
Other: _____

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:32 am</u>	Ended at (time): <u>10:39 am</u>

  
Chairperson (or Authorized Designee)

3/22/18  
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: Alan & Melissa Ulrich  
Parcel Number(s): 005871056000  
Assessment Year: 2016      Petition Number: 2016-209

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>149,800</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>196,600</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>46,800</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>196,600</u>

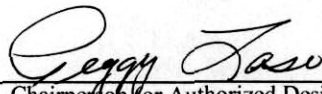
This decision is based on our finding that:

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.

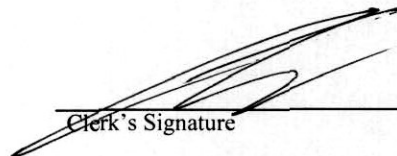
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 22<sup>nd</sup> day of March, (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

SHIPMENT MAR 8 2008

Lewis

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

Petition No: 2016-060

Taxpayer's Name: Russell & Diane Weiner

Mailing Address: 801 H Street

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 001789000000

Hearing Was Held On: February 15, 2018

Board Members Present: Richard Tausch and Dennis Black

**Decision of Board:**

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

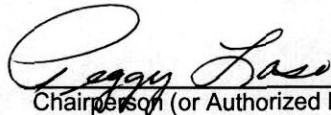
Value Changed From: \$388,700.00 To: \$315,700.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:59 pm

Ended at (time): 2:20 pm

  
Chairperson (or Authorized Designee)

Date

3/22/18

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

Property Owner: Russell and Diane Weiner

Parcel Number(s): 001789000000

Assessment Year: 2016

Petition Number: 2016-060

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>354,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>388,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>281,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>315,700</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 Assessor's Office provided four sales, none of those sales indicated a value of \$388,700. The petitioner provided six sales ranging from \$178,000 to \$289,000.

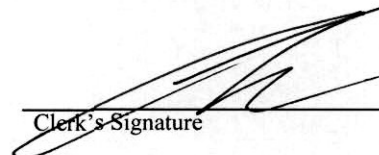
The Board concludes that the Petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 22<sup>nd</sup> day of March, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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### NOTICE

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

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Lewis

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

Petition No: 2016-015

Taxpayer's Name: <u>Jeff and Renate Starroff</u>			
Mailing Address: <u>820 H Street</u>			
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>	

Taxpayer's Parcel No: <u>001779000000</u>
Hearing Was Held On: <u>February 15, 2018</u>
Board Members Present: <u>Richard Tausch and Dennis Black</u>

Decision of Board:
Value Sustained: <u>\$236,400.00</u>
Value Changed From: _____ To: _____
Other: _____

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>2:22 pm</u>	Ended at (time): <u>2:26 pm</u>

  
Chairperson (or Authorized Designee)

3/22/18  
Date

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

Property Owner: Jeff & Renate Starroff

Parcel Number(s): 001779000000

Assessment Year: 2016

Petition Number: 2016-015

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>202,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>236,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>202,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>236,400</u>

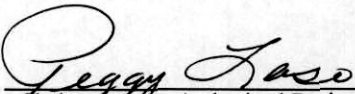
This decision is based on our finding that:

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 22<sup>nd</sup> day of March, (year) 2018

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

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

<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: 2016-140

Taxpayer's Name: Alvie Whitlock

Mailing Address: 112 Winthrop Place

City: Ashford

State: WA

Zip Code: 98304

Taxpayer's Parcel No: 010557000000

Hearing Was Held On: February 15, 2018

Board Members Present: Tom Crowson, Richard Tausch, and Dennis Black

**Decision of Board:**

Value Sustained: \$157,900.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:32 am

Ended at (time): 10:39 am



Chairperson (or Authorized Designee)



Date

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

Property Owner: Alvie Whitlock

Parcel Number(s): 010557000000

Assessment Year: 2016

Petition Number: 2016-140

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>149,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>157,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>8,500</u>
<input type="checkbox"/> Improvements	\$	<u>149,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>157,900</u>

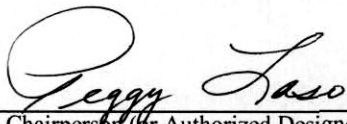
This decision is based on our finding that:

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 22<sup>nd</sup> day of March, (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: 2016-148

Taxpayer's Name: Stuart & Judy Louderback

Mailing Address: 1065 Tucker Rd.

City: Toledo

State: WA

Zip Code: 98591

Taxpayer's Parcel No: 014824004002

Hearing Was Held On: February 15, 2018

Board Members Present: Richard Tausch and Dennis Black

**Decision of Board:**

Value Sustained: \$294,000.00

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

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

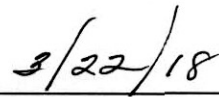
Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:36 pm

Ended at (time): 2:42 pm



Chairperson (or Authorized Designee)



Date

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

Property Owner: Stuart & Judy Louderback

Parcel Number(s): 014824004002

Assessment Year: 2016

Petition Number: 2016-148

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>93,100</u>
<input type="checkbox"/> Improvements	\$	<u>200,900</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>294,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>93,100</u>
<input type="checkbox"/> Improvements	\$	<u>200,900</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>294,000</u>

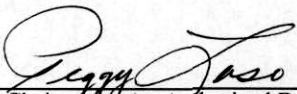
This decision is based on our finding that:

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.

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Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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



Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**

Petition No: 2016-200

Taxpayer's Name: Robert Stocking

Mailing Address: 1311 NW Airport Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 021807001000

Hearing Was Held On: February 15, 2018

Board Members Present: Tom Crowson, Richard Tausch, and Dennis Black

**Decision of Board:**

Value Sustained: \$313,500.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:34 am

Ended at (time): 10:17 am

  
Chairperson (or Authorized Designee)

3/29/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Robert Stocking

Parcel Number(s): 021807001000

Assessment Year: 2016

Petition Number: 2016-200

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>149,300</u>
<input type="checkbox"/> Improvements	\$	<u>164,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>313,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>149,300</u>
<input type="checkbox"/> Improvements	\$	<u>164,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>313,500</u>

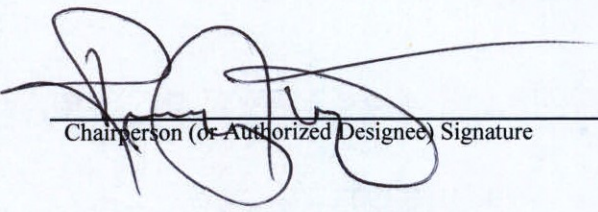
This decision is based on our finding that:

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 29<sup>th</sup> day of March, (year) 2018

  
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: 2016-206

Taxpayer's Name: Mike & Stormie Sarnes

Mailing Address: 1409 NE 1<sup>st</sup> St.

City: Winlock

State: WA

Zip Code: 98596

Taxpayer's Parcel No: 006406019007

Hearing Was Held On: March 8, 2018

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

**Decision of Board:**

Value Sustained: \$209,400.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 09:30 am

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

  
Chairperson (or Authorized Designee)

3/22/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Mike & Stormie Sarnes

Parcel Number(s): 006406019007

Assessment Year: 2016

Petition Number: 2016-206

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>30,400</u>
<input type="checkbox"/> Improvements	\$	<u>179,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>209,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>30,400</u>
<input type="checkbox"/> Improvements	\$	<u>179,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>209,400</u>

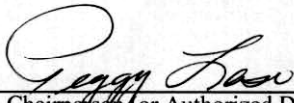
This decision is based on our finding that:

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 22<sup>nd</sup> day of March, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

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

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Lewis

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

Petition No: 2016-133

Taxpayer's Name: Michael Ross & Linda Cox

Mailing Address: 825 Pleasant Valley Rd.

City: Mineral

State: WA

Zip Code: 98355

Taxpayer's Parcel No: 038713002000

Hearing Was Held On: March 8, 2018

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

**Decision of Board:**

Value Sustained: \$314,100.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 09:30 am

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

  
Chairperson (or Authorized Designee)

3/22/18  
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: Michael Ross and Linda Cox

Parcel Number(s): 038713002000

Assessment Year: 2016

Petition Number: 2016-133

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>37,800</u>
<input type="checkbox"/> Improvements	\$	<u>276,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>314,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>37,800</u>
<input type="checkbox"/> Improvements	\$	<u>276,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>314,100</u>

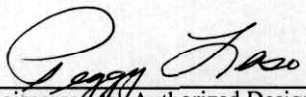
This decision is based on our finding that:

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 22<sup>nd</sup> day of March, (year) 2018

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

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

**NOTICE**

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

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Lewis

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

Petition No: 2016-210

Taxpayer's Name: <u>Gregory &amp; Jaimee Osborn</u>			
Mailing Address: <u>125 Old Shermer Pl.</u>			
City: <u>Adna</u>	State: <u>WA</u>	Zip Code: <u>98532</u>	

Taxpayer's Parcel No: <u>022397003000</u>	
Hearing Was Held On: <u>March 8, 2018</u>	
Board Members Present: <u>Tom Crowson, Peggy Laso, and Russ Wigley</u>	

Decision of Board:	
Value Sustained: <u>\$297,700.00</u>	
Value Changed From: _____	To: _____
Other: _____	

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



Chairperson (or Authorized Designee)

3/22/18  
Date

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

Property Owner: Gregory & Jaimee Osborn

Parcel Number(s): 022397003000

Assessment Year: 2016

Petition Number: 2016-210

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>57,800</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>297,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>57,800</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>297,700</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 22<sup>nd</sup> day of March, (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

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Lewis

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

Petition No: 2016-069

Taxpayer's Name: Roxanne Byrnes

Mailing Address: P.O. Box 672

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 002853001000

Hearing Was Held On: March 8, 2018

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

**Decision of Board:**

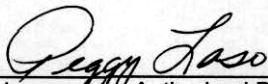
Value Sustained: \$52,900

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 am Ended at (time): \_\_\_\_\_



Chairperson (or Authorized Designee)

3/22/18  
Date

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

Property Owner: Roxanne Byrnes

Parcel Number(s): 002853001000

Assessment Year: 2016

Petition Number: 2016-069

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>40,900</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>52,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>12,000</u>
<input type="checkbox"/> Improvements	\$	<u>40,900</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>52,900</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 22<sup>nd</sup> day of March, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

**NOTICE**

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

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Lewis

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

Petition No: 2016-174

Taxpayer's Name: Rick Pennington  
Mailing Address: 1510 Belmont Ave  
City: Centralia State: WA Zip Code: 98531

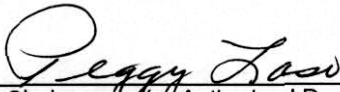
Taxpayer's Parcel No: 003409025004  
Hearing Was Held On: March 8, 2018  
Board Members Present: Tom Crowson, Peggy Laso, and Russ Wigley

**Decision of Board:**

Value Sustained: \_\_\_\_\_  
Value Changed From: \$133,500.00 To: \$119,100.00  
Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:30 pm Ended at (time): 1:45 pm



Chairperson (or Authorized Designee)

Date

4/26/18

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Order of the Lewis County

Board of Equalization

Property Owner: Rick Pennington

Parcel Number(s): 003409025004

Assessment Year: 2016

Petition Number: 2016-174

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>99,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>133,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>85,100</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>119,100</u>

This decision is based on our finding that:

During the hearing, the Assessor's representative asked that the hearing be placed on hold, to allow for a re-inspection of the subject property. The Board agreed that this hearing would be recessed until March 29, 2018.

On March 29, 2018 the board made the following determination.

After a reconsideration and a re-inspection by the Assessor's Office, the Assessor's office presented an agreement made between both parties to reduce the value. The Board accepts this agreement between both parties, and moves to overrule the Assessor's determination of 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 April, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

<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: 2017-001

Taxpayer's Name: Ruben Garcia

Mailing Address: P.O. Box 842

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017828001009

Hearing Was Held On: April 19, 2018

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

**Decision of Board:**

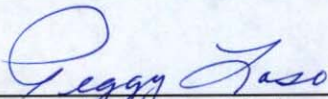
Value Sustained: \$72,300.00

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

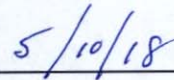
Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

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



Chairperson (or Authorized Designee)



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: Ruben Garcia  
Parcel Number(s): 017828001009  
Assessment Year: 2017      Petition Number: 2017-001

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

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

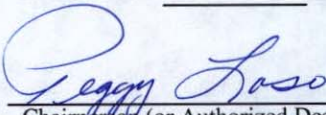
The Board supports the Assessor's determination of value based on the evidence presented.

Comparables 2 and 3 used by the Assessor's Office were sold after January 1, 2017, which was after the assessment date. The Assessor's comparable 1 was a good sale and sold for \$72,000. Considering the Assessor's comparable 1 and the petitioners comparable sales, it is the opinion of this Board to sustain the Assessor's determination 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 10<sup>th</sup> day of May, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature



<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: 2017-021

Taxpayer's Name: Carl & Delores Birchard

Mailing Address: 1414 Mark Twain Dr.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 022284003000

Hearing Was Held On: April 19, 2018

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

**Decision of Board:**

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

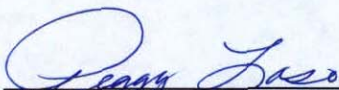
Value Changed From: \$809,600.00 To: \$750,000.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:01 pm

Ended at (time): 1:24 pm



Chairperson (or Authorized Designee)

5/10/18  
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: Carl & Delores Birchard  
Parcel Number(s): 022284003000  
Assessment Year: 2017      Petition Number: 2017-021

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>21,500</u>
<input type="checkbox"/> Improvements	\$	<u>788,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>809,600</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>21,500</u>
<input type="checkbox"/> Improvements	\$	<u>728,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>750,000</u>

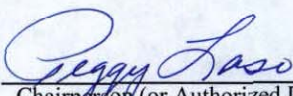
This decision is based on our finding that:

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 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 10<sup>th</sup> day of May, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

<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: 2016-058

Taxpayer's Name: John Pederson

Mailing Address: 4739 W Agave Court

City: Eloy

State: AZ

Zip Code: 85131

Taxpayer's Parcel No: 000811001002

Hearing Was Held On: April 19, 2018

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

**Decision of Board:**

Value Sustained: \$16,300.00

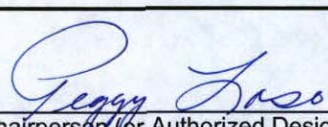
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:11 am

Ended at (time): 10:22 am

  
Chairperson (or Authorized Designee)

5/10/18  
Date

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

Property Owner: John Pederson  
Parcel Number(s): 000811001002  
Assessment Year: 2016      Petition Number: 2016-058

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

**BOE True and Fair Value Determination**

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

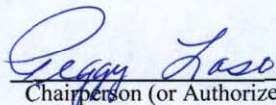
This decision is based on our finding that:

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 10<sup>th</sup> day of May, (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: 2015-019

Taxpayer's Name: William Kassen

Mailing Address: 931W. Roanoke St.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 023616001011

Hearing Was Held On: April 19, 2018

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

**Decision of Board:**

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

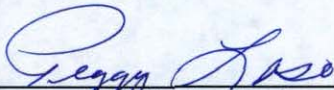
Value Changed From: \$316,100.00 To: \$261,000.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:26 am

Ended at (time): 11:24 am



Chairperson (or Authorized Designee)

Date

5/10/18

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

Property Owner: William & Elizabeth Kassen  
Parcel Number(s): 023616001011  
Assessment Year: 2015      Petition Number: 2015-019

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>52,200</u>
<input type="checkbox"/> Improvements	\$	<u>261,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>314,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>40,784</u>
<input type="checkbox"/> Improvements	\$	<u>211,642</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>252,430</u>

This decision is based on our finding that:

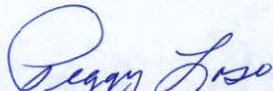
The Board overruled the Assessor's determination of value based on the evidence presented.

The Board felt that the petitioner's appraisal proved a lower value and the Assessor's comparable sales were not time sensitive.

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 10<sup>th</sup> day of May, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

<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: 2017-013

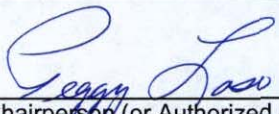
Taxpayer's Name: James & Shawn Bates Morelli  
Mailing Address: 126 NE Washington Ave  
City: Chehalis State: WA Zip Code: 98532-2648

Taxpayer's Parcel No: 005555001000  
Hearing Was Held On: April 19, 2018  
Board Members Present: Peggy Laso, Russ Wigley, and Tom Crowson

Decision of Board:

Value Sustained: \_\_\_\_\_  
Value Changed From: \$309,800.00 To: \$245,000.00  
Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording  
Hearing Began at (time): 3:19 pm Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

5/10/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: James & Shawn Bates Morelli

Parcel Number(s): 005555001000

Assessment Year: 2017

Petition Number: 2017-013

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>58,000</u>
<input type="checkbox"/> Improvements	\$	<u>251,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>309,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>58,000</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>245,000</u>

This decision is based on our finding that:

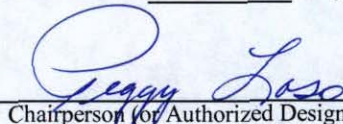
The Board overrules the Assessor's determination of value based on the evidence presented.

The Board's decision is based on the following. The Assessor had a manifest error in the square footage of this property, and the comparables used by the Assessor were not clear, cogent, or compelling. The petitioner provided an appraisal showing the correct square footage, recognizing the basement as unfinished, and the appraisal corrected all the inconsistencies.

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 10<sup>th</sup> day of May, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature



<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: 2017-004

Taxpayer's Name: Lineage WA Centralia RE, LLC

Mailing Address: 55 Ivan Allen Jr. Blvd. Suite 100

City: Atlanta State: GA Zip Code: 30308

Taxpayer's Parcel No: 023736073002

Hearing Was Held On: April 19, 2018

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

**Decision of Board:**

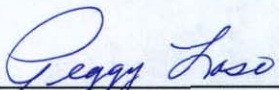
Value Sustained: \$32,339,000.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:36 pm Ended at (time): 3:18 pm

  
Chairperson (or Authorized Designee)

5/10/18  
Date

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

Property Owner: Lineage WA Centralia RE, LLC  
Parcel Number(s): 023736073002  
Assessment Year: 2017      Petition Number: 2017-004

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>2,407,400</u>
<input type="checkbox"/> Improvements	\$	<u>29,931,600</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>32,339,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>2,407,400</u>
<input type="checkbox"/> Improvements	\$	<u>29,931,600</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>32,339,000</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 there was concern that the Assessor's Office placed the wrong value on the subject property and that the Assessor included the value of the machinery and personal property into the value of the real property. The Board finds that page 30 of the Department of Revenue appraisal clearly shows that the Assessor placed correct value on the property and did not include the machinery or personal property in with the real property 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 10<sup>th</sup> day of May, (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: 2015-058 & 2016-114

Taxpayer's Name: Joan McConnel & Michael Kimball

Mailing Address: P.O. Box 311

City: Glenoma

State: WA

Zip Code: 98336

Taxpayer's Parcel No: 011371004003

Hearing Was Held On: April 19, 2018

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

**Decision of Board:**

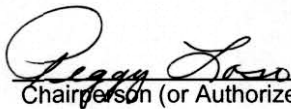
Value Sustained: \_\_\_\_\_

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

Other: see individual orders

Recorded on Tape No: Digital Recording

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

  
Chairperson (or Authorized Designee)

6/21/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Joann McConnell & Michael Kimball

Parcel Number(s): 011371004003

Assessment Year: 2015

Petition Number: 2015-058

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>49,000</u>
<input type="checkbox"/> Improvements	\$	<u>64,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>113,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>49,000</u>
<input type="checkbox"/> Improvements	\$	<u>45,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>94,000</u>

This decision is based on our finding that:

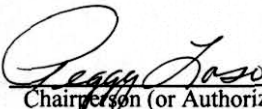
The Board overrules the Assessor's determination of value based on the evidence presented.

The conclusion of this Board is that this property is a bare minimum converted garage and the Assessor's comparable sales were not. The Board feels that the petitioner's comparable sales support 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 21<sup>st</sup> day of June, (year) 2018

  
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: Joann McConnell & Michael Kimball

Parcel Number(s): 011371004003

Assessment Year: 2016

Petition Number: 2016-114

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>46,600</u>
<input type="checkbox"/> Improvements	\$	<u>70,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>117,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>46,600</u>
<input type="checkbox"/> Improvements	\$	<u>45,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>91,600</u>

This decision is based on our finding that:

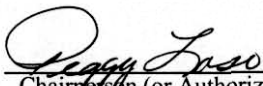
The Board overrules the Assessor's determination of value based on the evidence presented.

The comparable sales provided by the Assessor's office were houses and all in fair quality. The subject property is a poorly converted garage. The Board feels that the petitioners information supports a lower value.

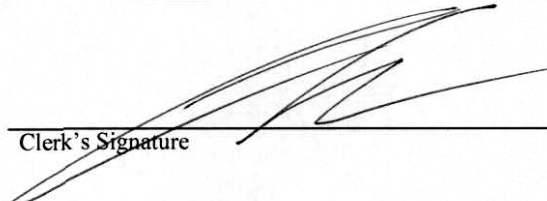
The Board concludes that the Petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 21<sup>st</sup> day of June, (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: Mark Curry  
Parcel Number(s): 019153003019  
Assessment Year: 2017      Petition Number: 2017-104

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 2017 removal from Farm and Agricultural program- 8.03 acres from parcel 019153003019.

This decision is based on our finding that:

The Board has reviewed all the information provided.

The Board made the following findings;

The Assessor's representative made claim that the petition did not include receipts for 3 out of 5 years. The Assessor's representative was mistaken, the taxpayer provided evidence that he was complaint 3 out of the 5 years.

The Board found that the appellant was compliant with how he was using the land. The only discrepancy is the appellant did not provide information to the Assessor's Office timely.

The Assessor did send out a notice of audit on July 10, 2017. That notice was not sent certified or registered so the board does not have verification that it was received by the taxpayer.

A second notice was sent on September 21, 2017. That notice was mailed certified, but was returned to the Assessor on October 18, 2017 as undeliverable and unable to forward.

A 30 day Notice of Intent to remove was sent via certified mail on November 15, 2017. On December 3, 2017 it was returned to the Assessor's Office. The copy of certification, as stamped by the post office, said return to sender, unclaimed, unable to forward.

On December 15, 2017 the Assessor removed the property from the program due to failure to comply with audit requests.

It was proven that the information provided by the Assessor's Office was undeliverable and unable to be forwarded; hence, the two notices were returned to the Assessor's Office, as evidenced by the documentation presented to the Board by the Assessor's Office.

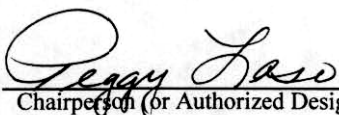


It is the opinion of the board that the land is in compliance now, and was in compliance at the time of the removal. It is the belief of the Board that this property should not have been removed from the Farm and Agricultural program.

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 30<sup>th</sup> day of April, (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: 2017-022

Taxpayer's Name: Richard & Mary Graham

Mailing Address: 310 SE. Valley View Way

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 003693000000

Hearing Was Held On: April 26, 2018

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

**Decision of Board:**

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

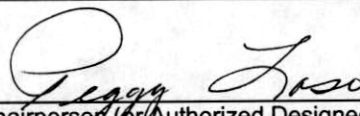
Value Changed From: \$198,500.00 To: \$166,400.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:05 am

Ended at (time): 9:32 am

  
Chairperson (or Authorized Designee)

5/10/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Richard & Mary Graham

Parcel Number(s): 003693000000

Assessment Year: 2017

Petition Number: 2017-022

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>83,600</u>
<input type="checkbox"/> Improvements	\$	<u>114,900</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>198,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>60,000</u>
<input type="checkbox"/> Improvements	\$	<u>106,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>166,400</u>

This decision is based on our finding that:

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

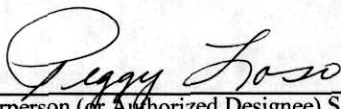
The Board feels that the Assessor's comparable 2 is not clear due to the sale being between the City of Centralia and Twin Transit. The sale was an intergovernmental transfer and should not have been used. Assessor's comparable 1 and 3 were both sold for \$210,000. Comparable 1 was sold as a real estate contract and comparable 3 was an SPWD contract. Assessor's comparables 1 and 3 both have concrete floors, full baths, and kitchens. The subject property has dirt floors.

The land next to the subject property is the same size yet the assessed value is \$60,000. The Board finds an equalization issue between the two properties.

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 10<sup>th</sup> day of May, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature



<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: 2017-068

Taxpayer's Name: Dana Floyd Wolfe

Mailing Address: P.O. Box 160

City: Morton

State: WA

Zip Code: 98356

Taxpayer's Parcel No: 008400003000

Hearing Was Held On: April 26, 2018

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

**Decision of Board:**

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


Value Changed From: \$215,300.00 To: \$177,860.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:08 am

Ended at (time): 10:37 am



Chairperson (or Authorized Designee)

Date

5/10/18

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Order of the Lewis County

Board of Equalization

Property Owner: Dana Floyd Wolfe

Parcel Number(s): 008400003000

Assessment Year: 2017

Petition Number: 2017-068

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>13,700</u>
<input type="checkbox"/> Improvements	\$	<u>201,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>215,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>13,700</u>
<input type="checkbox"/> Improvements	\$	<u>164,160</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>177,860</u>

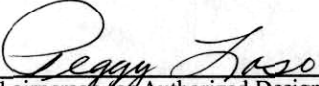
This decision is based on our finding that:

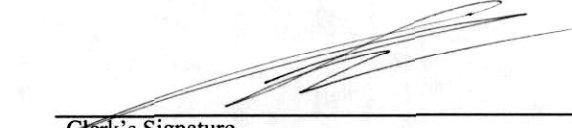
The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the Assessor's comparable 2 and petitioners comparable 1 best support a lower value.

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 10<sup>th</sup> day of May, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature



<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: 2016-208

Taxpayer's Name: Wm & Ginni Pistilli

Mailing Address: P.O. Box 255

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 014632005011

Hearing Was Held On: April 26, 2018

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

**Decision of Board:**

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

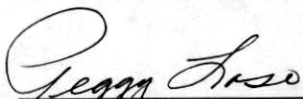
Value Changed From: \$316,100.00 To: \$261,000.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:03 pm

Ended at (time): 1:36 pm



Chairperson (or Authorized Designee)

5/10/18  
Date

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

Property Owner: Wm & Ginni Pistilli

Parcel Number(s): 014632005011

Assessment Year: 2016

Petition Number: 2016-208

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>57,900</u>
<input type="checkbox"/> Improvements	\$	<u>258,200</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>316,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>57,900</u>
<input type="checkbox"/> Improvements	\$	<u>203,100</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>261,000</u>

This decision is based on our finding that:

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

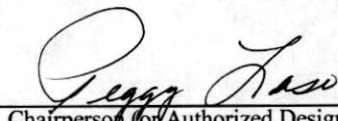
By the Assessor's own admission, comparable 1 was not the best comparable to use.

The Assessor's comparables 2 and 3 were both better quality homes. After making adjustments, the board found that the value for the subject property ranged between \$235,000 and \$270,000.

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 10<sup>th</sup> day of May, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature



<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: 2017-020

Taxpayer's Name: John Wurst

Mailing Address: P.O. Box 91

City: Emmett

State: ID

Zip Code: 83617-0091

Taxpayer's Parcel No: 018065004000

Hearing Was Held On: April 26, 2018

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

**Decision of Board:**

Value Sustained: \$51,500.00

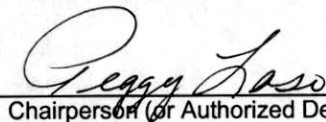
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 11:06 am

Ended at (time): 11:13 am

  
Chairperson (or Authorized Designee)

Date

5/10/18

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

Property Owner: John Wurst  
Parcel Number(s): 018065004000  
Assessment Year: 2017      Petition Number: 2017-020

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>51,500</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>51,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>51,500</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>51,500</u>

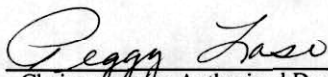
This decision is based on our finding that:

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 10<sup>th</sup> day of May, (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: 2017-046

Taxpayer's Name: Patrick and Linda Gillaspie

Mailing Address: 171 Alpha Way

City: Onalaska

State: WA

Zip Code: 98570

Taxpayer's Parcel No: 009954015000

Hearing Was Held On: April 26, 2018

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

**Decision of Board:**

Value Sustained: \$120,400.00

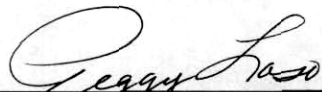
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:40 am

Ended at (time): 11:03 am



Chairperson (or Authorized Designee)

Date

5/10/18

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Order of the Lewis County

Board of Equalization

Property Owner: Patrick & Linda Gillaspie

Parcel Number(s): 009954015000

Assessment Year: 2017

Petition Number: 2017-046

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>52,900</u>
<input type="checkbox"/> Improvements	\$	<u>67,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>120,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>52,900</u>
<input type="checkbox"/> Improvements	\$	<u>67,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>120,400</u>

This decision is based on our finding that:

The Petitioner did not provide the Board with any documentary evidence to support a lower value.

The comparable sales used by the Assessor were not clear, cogent, or compelling because the subject property is a log home and none of the comparable sales were log homes.

The Board supports the Assessor's determination of value based on the lack of evidence presented by the appellant and the fact that the Assessor has the 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 10<sup>th</sup> day of May, (year) 2018



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: Mark Curry  
Parcel Number(s): 019153003019  
Assessment Year: 2017      Petition Number: 2017-104

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 2017 removal from Farm and Agricultural program- 8.03 acres from parcel 019153003019.

This decision is based on our finding that:

The Board has reviewed all the information provided.

The Board made the following findings;

The Assessor's representative made claim that the petition did not include receipts for 3 out of 5 years. The Assessor's representative was mistaken, the taxpayer provided evidence that he was complaint 3 out of the 5 years.

The Board found that the appellant was compliant with how he was using the land. The only discrepancy is the appellant did not provide information to the Assessor's Office timely.

The Assessor did send out a notice of audit on July 10, 2017. That notice was not sent certified or registered so the board does not have verification that it was received by the taxpayer.

A second notice was sent on September 21, 2017. That notice was mailed certified, but was returned to the Assessor on October 18, 2017 as undeliverable and unable to forward.

A 30 day Notice of Intent to remove was sent via certified mail on November 15, 2017. On December 3, 2017 it was returned to the Assessor's Office. The copy of certification, as stamped by the post office, said return to sender, unclaimed, unable to forward.

On December 15, 2017 the Assessor removed the property from the program due to failure to comply with audit requests.

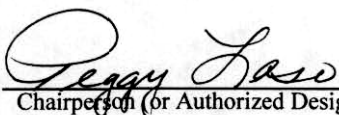
It was proven that the information provided by the Assessor's Office was undeliverable and unable to be forwarded; hence, the two notices were returned to the Assessor's Office, as evidenced by the documentation presented to the Board by the Assessor's Office.

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 Farm and Agricultural 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 30<sup>th</sup> day of April, (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: 2017-053

Taxpayer's Name: John & Tammy Moore

Mailing Address: 150 Debra Lane

City: Onalaska

State: WA

Zip Code: 98570-9517

Taxpayer's Parcel No: 028162002003

Hearing Was Held On: April 26, 2018

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

**Decision of Board:**

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

Value Changed From: \$526,700.00 To: \$483,500.00

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

Recorded on Tape No: Digital Recording

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



Chairperson (or Authorized Designee)

Date

6/26/18

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

Property Owner: John & Tammy Moore

Parcel Number(s): 028162002003

Assessment Year: 2017

Petition Number: 2017-053

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

☐ sustains      ☒ overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>51,400</u>
<input type="checkbox"/> Improvements	\$	<u>475,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>526,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>51,400</u>
<input type="checkbox"/> Improvements	\$	<u>432,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>483,500</u>

This decision is based on our finding that:

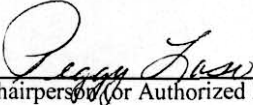
On June 21, 2018 Peggy Laso, Russ Wigley, and Dennis Blake made the following determination.

The Board overruled the Assessor's determination of value based on the evidence presented. The Board feels that the appellant's comparable sales proved that the Assessor's values were not correct.

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 27<sup>th</sup> day of June, (year) 2018

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

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

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



	Mean	SD
Age	60.78	9.25
Gender		
Male	10	
Female	10	
Marital status		
Married	10	
Single	10	
Widowed	10	
Divorced	10	
Education level		
High school or less	10	
Bachelor's degree	10	
Master's degree	10	
PhD	10	
Occupation		
Retired	10	
Unemployed	10	
Employed	10	
Health status		
Good	10	
Fair	10	
Poor	10	
Depression		
No depression	10	
Mild depression	10	
Severe depression	10	
Alcohol consumption		
Non-drinker	10	
Light drinker	10	
Heavy drinker	10	
Tobacco consumption		
Non-smoker	10	
Smoker	10	

Teacher's Name	Ronald Walker		
Building Address	1001 Jackson Rd.		
City	Chattanooga	State	Tenn.
		Zip Code	37402

Teacher's Name:	_____
Meeting Was Held On:	_____
Board Members Present:	_____

Value Received: \$250,000  
 Value Charged From: \_\_\_\_\_ To: \_\_\_\_\_  
 Other: \_\_\_\_\_

Recorded on Tape No. Eight Recording  
Reading Begins at (Time) \_\_\_\_\_ Ended at (Time) \_\_\_\_\_



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100

Order of the \_\_\_\_\_ Lewis \_\_\_\_\_ County  
Board of Equalization

Property Owner: Barrett, Brian  
Parcel Number(s): 201704000000  
Assessment Year: 2017 Previous Year(s): 2017, 2018

Having considered the evidence presented by the parties to this appeal, the Board hereby:  
☒ denies ☐ overrules the determination of the assessor.

**Assessor's Item and Fair Value**

<input type="checkbox"/> Land	\$	<u>75,000</u>
<input type="checkbox"/> Improvements	\$	<u>275,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>350,000</u>

**MR. Item and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>75,000</u>
<input type="checkbox"/> Improvements	\$	<u>275,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>350,000</u>

This decision is based on our finding that

On June 15, 2018 Judge Lane, Ron Wigley, and Dennis White.

The Board examined the Assessor's determination of value with the understanding that the Assessor's Office will return to the property and review property for a possible market value correction.

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 bearing are not enforceable. A copy of the meeting may be purchased at the Commissioner's Office.

Done this 27<sup>th</sup> day of June, year 2018.

  
Michael J. Lane, Chairman

  
Dennis White, Member

**Article 8**

This order may be appealed to the State Board of Tax Appeals by filing a notice of appeal with them as follows: (a) The notice, complete, the notice of appeal and the notice of appeal form, must be filed 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.

Under the provisions of the constitution as amended, for the county assessor, please call to 800-457-7766. For more information, call 800-457-7766. For more information, call 800-457-7766.  
**Assessment • Income • Real Estate • 800-457-7766**



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

Petition No. 2017-001

Taxpayer's Name	<u>Steph A. Jennifer Padgett</u>		
Mailing Address	<u>101 Cedar Rd</u>		
City	<u>Cherokee</u>	State	<u>GA</u>
		Zip Code	<u>30515</u>

Taxpayer's Parcel No.	<u>0000000000</u>
Hearing Was Held On	<u>May 16, 2018</u>
Board Members Present	<u>Peggy Lane, Russ Higgins, and Dennis Baker</u>

Decision of Board
Value Sustained <u>\$758,000</u>
Value Changed From _____ To _____
Other _____

Recording or Tape No.	<u>Digital Recording</u>
Hearing Began at (time)	_____ Ended at (time) _____





To make duplicate a copy of this publication is an alternate format for the County Registrar, please call (800) 456-6789  
Toll-free (800) 456-6789, (404) 241-2400. For more information, call (404) 241-2400.

Revised 05/2017

Order of the \_\_\_\_\_, \_\_\_\_\_ County  
Board of Equalization

Property Owner: John & Jennifer Rodriguez  
Parcel Number(s): 0101000100  
Assessment Year: 2017      Assessor Number: 0017100

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

☒ reverses    ☐ overrules    the determination of the assessor.

**Assessor's Item and Value Table**

<input type="checkbox"/> Land	\$	<u>20,000</u>
<input type="checkbox"/> Improvements	\$	<u>11,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>31,000</u>

**BOE Item and Value Determination**

<input type="checkbox"/> Land	\$	<u>20,000</u>
<input type="checkbox"/> Improvements	\$	<u>11,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>31,000</u>

This decision is based on our finding that:

On June 15, 2017 Peggy Lane, Russ Wright, and Dennis Miller made the following determination:

The Board sustained 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 enforceable. It is up to the hearing day the petitioner at the Commissioner's Office.

Dated this 27 day of June, 2017.

  
\_\_\_\_\_  
Board Member

  
\_\_\_\_\_  
Board Member

**NOTES**

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at 401 West 10th St., Chicago, Ill. 60606-0001, on or before the date on which the order was entered. There is no within thirty days of the date of mailing of the order. The failure of appeal does not constitute any other prior remedy available to the State Board.

To obtain the availability of the publication in another format for the visually impaired, please call (800) 368-5848. Toll-free (711) number for the Washington State Board of Taxing for the visually impaired, call (206) 463-2000.

**Subscription: \$10.00 per year. \$20.00 per year.**



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

Petition No. 2017-036

Taxpayer's Name <u>Jeff Morris</u>			
Mailing Address <u>P.O. Box 212</u>			
City <u>Orlando</u>	State <u>FLA</u>	Zip Code <u>32812</u>	

Taxpayer's Parcel No. <u>000007000000</u>
Hearing Was Held On <u>May 14, 2018</u>
Board Members Present <u>Pepper Lane, Russ Hight, and Dennis Baker</u>

Decision of Board
Value Sustained _____
Value Changed From <u>\$60,000.00</u> To <u>\$60,000.00</u>
Other _____

Recorded on Tape No. <u>Digital Recording</u>
Hearing Begun at (Time) _____ Ended at (Time) _____

Pepper Lane \_\_\_\_\_  
Pepper Lane, Board President

Jeff Morris \_\_\_\_\_  
Jeff Morris, Taxpayer

To ask about the accuracy of this petition or an objection raised for the county register, please call (407) 836-6775.  
Petition (2017) cases: (407) 836-6775; (2018-2019) For fee assistance, call (407) 836-1585.  
We're available 24/7 (2018)

Order of the \_\_\_\_\_ Lewis \_\_\_\_\_ County  
Board of Equalization

Property Owner: Jeff Moore  
Parcel Number(s): 00000 000000  
Assessment Year: 2017 Petition Number: 2017-0001

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

☐ denies ☒ overrules the determination of the assessors.

**Assessor's Tax and Fair Value**

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

**BOE Tax and Fair Value Determination**

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

This document is based on our finding that:

On June 15, 2018 Peggy Lane, Russ Wright, and Dennis Baker made the following determination:

The Board overruled the Assessor's determination of value based on the evidence presented. The Board held that the applicant provided evidence to prove the land value is that area was valued at \$30,000. The Assessor also provided an estimate of \$40,000.

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 Order from the Board of Equalization bearing our own signature. A copy of the meeting may be purchased at the Commissioner's Office.

Order No. 2017-0001 Date of June 15, 2018 Page 1 of 1

 \_\_\_\_\_  
Dennis Baker, Assessor

 \_\_\_\_\_  
Peggy Lane, Board Member

**NOTICE**

This order may be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at 100 Blue Bell Blvd., Blue Bell, Pa. 19008-0001. It is an appeal without a fee and no compensation therefor within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county account or the State Board.

To verify the availability of the publication in electronic format for the readily accepted, please call 1-800-451-1766. Payment should be made to the Pennsylvania State Tax Authority, 100 Blue Bell Blvd., Blue Bell, Pa. 19008-0001.

**Publication: 1-800-451-1766    1-800-451-1766    1-800-451-1766**

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

Petition No. 2017-009

Taxpayer's Name	<u>Robbitt Family Living Trust</u>		
Mailing Address	<u>118 Richmond Rd</u>		
City	<u>Greenville</u>	State	<u>NC</u>
		Zip Code	<u>27639</u>

Taxpayer's Parcel No.	<u>021870001010</u>
Hearing Was Held On	<u>May 14, 2018</u>
Board Members Present	<u>Pepper Lane and Russ Wright</u>

Decision of Board			
Value Sustained	_____		
Value Changed From	<u>\$167,000.00</u>	To	<u>\$225,000</u>
Other	_____		

Recorded on Page No.	<u>Digital Recording</u>		
Hearing Begun at (Time)	_____	Ended at (Time)	_____

 \_\_\_\_\_

 \_\_\_\_\_

To get about the accuracy of the information on documents filed for the County Register please call (800) 456-4545  
Toll-free (770) 360-3600 or (800) 456-4545. For fee assistance, call (800) 456-4545.  
We welcome you online.



Order of the \_\_\_\_\_ City \_\_\_\_\_ County  
Board of Equalization

Property Owner: Ballantyne Family Living Trust  
Parcel Number: 00007000000  
Assessment Year: 2017 Assessor Number: 0007000

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

☐ reverses ☒ reverses the determination of the assessor.

**Assessor's Claim and Value**

<input type="checkbox"/> Land	\$	<u>75,000</u>
<input type="checkbox"/> Improvements	\$	<u>175,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>250,000</u>

**Ball. Claim and Value Determination**

<input type="checkbox"/> Land	\$	<u>75,000</u>
<input type="checkbox"/> Improvements	\$	<u>175,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>250,000</u>

This decision is based on our finding that:

On June 26, 2018 Peggy Lane and Wade Wright made the following determination:

The Board accepted the Assessor's determination of value based on the evidence presented. The Board did not find the evidence presented by Assessor's valuation was correct. The Assessor did not make any adjustments to the comparable sales provided. The Board based their determination of value on the evidence presented by the applicant. The Board also took into consideration the size of the tract on 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's action from the Board of Equalization hearing is not final. A copy of the hearing may be purchased at the Commissioner's Office.

Read by: JP day of June year 2018

[Signature]  
Member of the Board of Equalization

[Signature]

**NOTES**

This notice can be appended to the State Board of Tax Appeals by filing a notice of appeal with them at P.O. Box 20011, Olympia, WA 98520-2011, or a letter, within 30 days of the date the proposed assessment is filed, stating the date of mailing of the notice. The Notice of Appeal form is available from either your county auditor or the State Board.

To obtain the availability of the publication in accordance (except for the already required) please go to [www.wa.gov](http://www.wa.gov).  
For more information on the Washington State Board of Tax Appeals, visit [www.wa.gov](http://www.wa.gov).  
**Washington** **in business** **in education** **in life**

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

Petition No. 2017-030

Taxpayer's Name	<u>Jeff Morris</u>		
Mailing Address	<u>P.O. Box 112</u>		
City	<u>Cherokee</u>	State	<u>NC</u>
		Zip Code	<u>28718</u>

Taxpayer's Parcel No.	<u>00001940000</u>
Hearing Was Held On	<u>May 24, 2018</u>
Board Members Present	<u> Peggy Lane, Russ Wright, and Dennis Bales</u>

Decision of Board
Value Sustained <u>\$100,000</u>
Value Changed From _____ To _____
Other _____

Recorded on Tape No. <u>Digital Recording</u>
Hearing Began at (time) _____ Ended at (time) _____

*Peggy Lane* \_\_\_\_\_  
Chairman

*Russ Wright* \_\_\_\_\_  
Member

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Toll-free (800) 735-8779. For fee assistance, call (800) 536-1389.

05/10/2018 10:28:10





Order of the \_\_\_\_\_ Judge \_\_\_\_\_ County  
Board of Equalization

Property Owner: Jeff Weiss  
Parcel Number: 000000000000  
Assessment Year: 2017 Police Number: 2017-000

Having considered the evidence presented by the parties to this appeal, the Board hereby:  
☒ denies ☐ reverses the determination of the assessor.

**Assessor's Taxes and Fair Value**

<input type="checkbox"/> Land	\$	<u>75,000</u>
<input type="checkbox"/> Improvements	\$	<u>27,000</u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<input type="checkbox"/> Total Value	\$	<u>102,000</u>

**WRB Taxes and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>75,000</u>
<input type="checkbox"/> Improvements	\$	<u>27,000</u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
<input type="checkbox"/> Total Value	\$	<u>102,000</u>

This decision is based on our finding that:

The Board upholds the Assessor's determination of value based on the evidence presented. The Board finds the Assessor's comparable sales with adjustment supported the assessed value.

The Board concludes that the petitioners 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 enforceable. A copy of the meeting may be purchased at the Commissioner's Office.

Dated this 27<sup>th</sup> day of July, (year) 2018.

 \_\_\_\_\_  
Board Member

 \_\_\_\_\_  
Board Member

NOTED

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The order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them as follows: Example: The 1970-1971 year had income of \$10,000 and expenses of \$2,000. The amount of income tax is \$1,000. The amount of the order is \$1,000. The amount of the order is \$1,000. The amount of the order is \$1,000.

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Lewis

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

Petition No: 2016-142

Taxpayer's Name: Nancy Friend

Mailing Address: P.O. Box 12209

City: Olympia

State: WA

Zip Code: 98502

Taxpayer's Parcel No: 024137003011

Hearing Was Held On: July 12, 2018

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

**Decision of Board:**

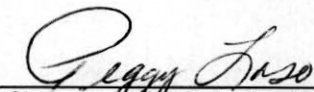
Value Sustained: \$18,800.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 pm Ended at (time): \_\_\_\_\_



Chairperson (or Authorized Designee)

8/16/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Nancy Friend

Parcel Number(s): 024137003011

Assessment Year: 2016

Petition Number: 2016-142

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>0</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>0</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>18,800</u>

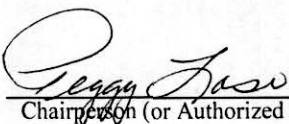
This decision is based on our finding that:

The Board sustained 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 6<sup>th</sup> day of August, (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.

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: 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: July 12, 2018

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

**Decision of Board:**

Value Sustained: \$135,600.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 pm

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

  
Chairperson (or Authorized Designee)

8/16/18  
Date

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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>12,800</u>
<input type="checkbox"/> Improvements	\$	<u>122,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>135,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>12,800</u>
<input type="checkbox"/> Improvements	\$	<u>122,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>135,600</u>

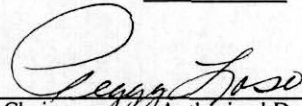
This decision is based on our finding that:

The Board sustained 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 6<sup>th</sup> day of August, (year) 2018



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: 2016-211

Taxpayer's Name: <u>Christi &amp; Mitchell Capra</u>			
Mailing Address: <u>343 Skate Creek Rd.</u>			
City: <u>Ashford</u>	State: <u>WA</u>	Zip Code: <u>98304</u>	

Taxpayer's Parcel No: <u>011216041000</u>	
Hearing Was Held On: <u>November 9, 2017</u>	
Board Members Present: <u>Tom Crowson, Peggy Laso, and Paulette Eaton</u>	

Decision of Board:	
Value Sustained: <u>\$113,300</u>	
Value Changed From: _____	To: _____
Other: _____	

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

Peggy Laso  
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>

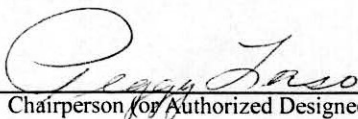
This decision is based on our finding that:

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

**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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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: 2017-014

Taxpayer's Name: Larry Davis

Mailing Address: 232 Middle Fork Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017236005000

Hearing Was Held On: July 12, 2018

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

**Decision of Board:**

Value Sustained: \$260,900.00

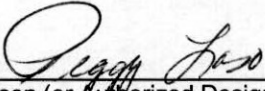
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 am

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

  
Chairperson (or Authorized Designee)

8/16/18  
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: Larry R. Davis

Parcel Number(s): 017236005000

Assessment Year: 2017

Petition Number: 2017-014

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>50,700</u>
<input type="checkbox"/> Improvements	\$	<u>210,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>260,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>50,700</u>
<input type="checkbox"/> Improvements	\$	<u>210,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>260,900</u>

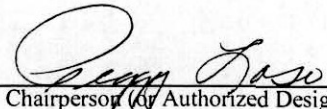
This decision is based on our finding that:

The Board sustained 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 6<sup>th</sup> day of August, (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: 2017-023

Taxpayer's Name: John & Bernadette Bruenn

Mailing Address: 101 Ebey Rd.

City: Toledo

State: WA

Zip Code: 98591

Taxpayer's Parcel No: 011437023001

Hearing Was Held On: July 12, 2018

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

**Decision of Board:**

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

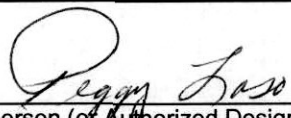
Value Changed From: \$221,300.00 To: \$206,000.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 am

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

  
Chairperson (or Authorized Designee)

8/16/18  
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: John & Bernadette Bruenn

Parcel Number(s): 011437023001

Assessment Year: 2017

Petition Number: 2017-023

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>55,300</u>
<input type="checkbox"/> Improvements	\$	<u>166,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>221,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>40,000</u>
<input type="checkbox"/> Improvements	\$	<u>166,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>206,000</u>

This decision is based on our finding that:

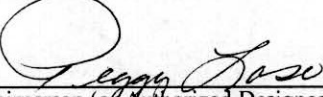
The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

The Board has reviewed the comparable sales provided by the Assessor's Office and felt those comparable sales were not clear, cogent, and compelling for many reasons. In addition, when there were discrepancies the Assessor's Office made no adjustments for the value. The land was proven to this Board to be very wet. It is the decision of this Board to reduce the land value to \$40,000, leaving the buildings and improvement value at \$166,000 for a total valuation of \$206,000.

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 6<sup>th</sup> day of August, (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: 2017-024 & 2017-025

Taxpayer's Name: William Fuller

Mailing Address: 136 Grimes Rd.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 021329021000

Hearing Was Held On: July 12, 2018

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

**Decision of Board:**

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

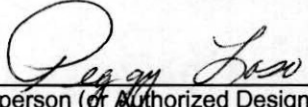
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: see individual orders

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:00 am

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

  
Chairperson (or Authorized Designee)

8/16/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: William Fuller

Parcel Number(s): 021329021000

Assessment Year: 2017

Petition Number: 2017-024

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>48,900</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>48,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>36,900</u>
<input type="checkbox"/> Improvements	\$	<u></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:

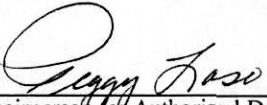
The Board overruled the Assessor's determination of value based upon the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

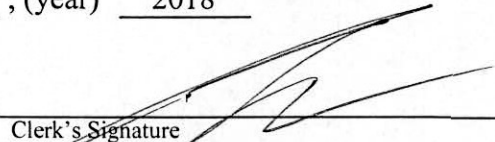
The Assessor's office agreed to a value in the amount of \$36,900. The appellant also agreed to that value at the time of the hearing. The Board also took into consideration the documentary evidence provided by the appellant and the Board feels that the evidence proved the reduced value.

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 6<sup>th</sup> day of August, (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: William Fuller

Parcel Number(s): 021329022000

Assessment Year: 2017

Petition Number: 2017-025

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>66,200</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>66,200</u>

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

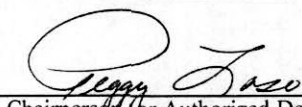
The Board is required to make a determination based upon the evidence presented to them at the hearing. This Board took into consideration the fact that the Assessor's comparable sales being in River Heights, are not clear cogent and compelling.

This Board also took into consideration the cost to make this piece of property buildable.

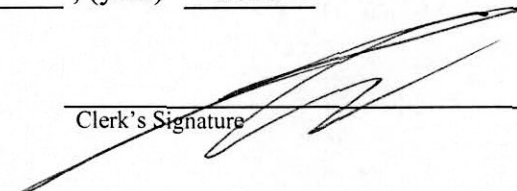
The Board concludes that the petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 6<sup>th</sup> day of August, (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: 2017-148

Taxpayer's Name: John & Jennifer Ball

Mailing Address: 372 Cedar Creek Rd.

City: Toledo

State: WA

Zip Code: 98591

Taxpayer's Parcel No: 005648000000

Hearing Was Held On: July 12, 2018

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

**Decision of Board:**

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

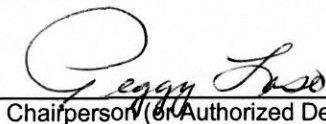
Value Changed From: \$183,500.00 To: \$126,000.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:30 pm

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

  
Chairperson (or Authorized Designee)

10/11/18  
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: John & Jennifer Ball  
Parcel Number(s): 005648000000  
Assessment Year: 2017                      Petition Number: 2017-148

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>48,700</u>
<input type="checkbox"/> Improvements	\$	<u>134,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>183,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>48,700</u>
<input type="checkbox"/> Improvements	\$	<u>77,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>126,000</u>

This decision is based on our finding that:

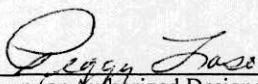
On October 11, 2018 the BOE made the following decision.

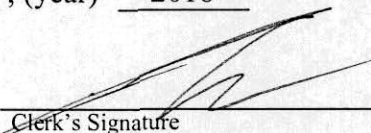
The Board overruled the Assessor's determination of value based on the evidence presented. This is based on the fact that the petitioner provided a cost to cure estimate regarding stabilizing the foundation and slab floor. The Board feels that the petitioner proved to the Board that the property has issues. The Board has reduced the value of the improvements by the cost to cure.

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 11<sup>th</sup> day of October, (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: 2017-077

Taxpayer's Name: Guy & Eileen Bauman

Mailing Address: 267 River Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 7500101697031

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

**Decision of Board:**

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

Value Changed From: \$50,000.00 To: \$40,000.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:00 am

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

  
Chairperson (or Authorized Designee)

8/16/18  
Date

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

Property Owner: Guy & Eileen Bauman

Parcel Number(s): 750010167031

Assessment Year: 2017

Petition Number: 2017-077

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

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

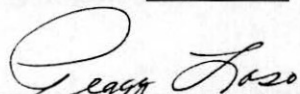
The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

This decision is based on the recommendation from the Assessor's Office to reducing the value to \$40,000 due to a comparable sale next door 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 6<sup>th</sup> day of August, (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: 2017-112

Taxpayer's Name: Craig Homan

Mailing Address: P.O. Box 3313

City: Lynchburg

State: VA

Zip Code: 24503

Taxpayer's Parcel No: 007503001000

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

**Decision of Board:**

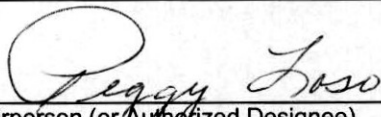
Value Sustained: \$46,200.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:30 am Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

8/16/18  
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: Craig Homan

Parcel Number(s): 007503001000

Assessment Year: 2017

Petition Number: 2017-112

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>4,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>46,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>41,800</u>
<input type="checkbox"/> Improvements	\$	<u>4,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>46,200</u>

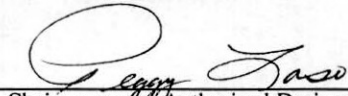
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented. The Board felt the Assessor's comparable sales were very clear.

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 6<sup>th</sup> day of August, (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: 2016-151, 2016-  
152, 2016-154, 2016-  
155, 2016-156, and  
2016-157

Taxpayer's Name: Balmellie Family Ltd.

Mailing Address: 132 Newaukum Valley Rd.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: See individual orders

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

Decision of Board:

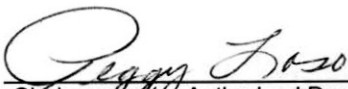
Value Sustained: \$0.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 am Ended at (time): \_\_\_\_\_



Chairperson (or Authorized Designee)



Date

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REV 60 0002e (w) (2/9/12)

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

Property Owner: Balmelli Family Ltd.

Parcel Number(s): 017707001022

Assessment Year: 2016

Petition Number: 2016-151

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>0</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>45,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>45,100</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>45,100</u>

This decision is based on our finding that:

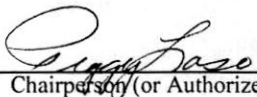
The Board sustained the Assessor's determination of value based on the evidence presented.

The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide 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 6<sup>th</sup> day of August, (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: Balmelli Family Ltd.

Parcel Number(s): 017707001020

Assessment Year: 2016

Petition Number: 2016-152

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

☒ sustains ☐ overrules the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>42,100</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>42,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>42,100</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>42,100</u>

This decision is based on our finding that:

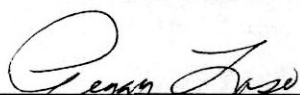
The Board sustained the Assessor's determination of value based on the evidence presented.

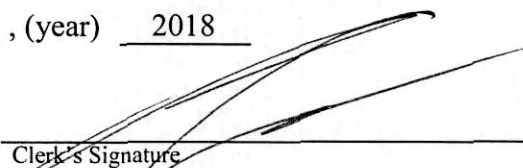
The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide sales.

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 6<sup>th</sup> day of August, (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: Balmelli Family Ltd.  
Parcel Number(s): 017708010000  
Assessment Year: 2016      Petition Number: 2016-154

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>76,100</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>76,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>76,100</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>76,100</u>

This decision is based on our finding that:

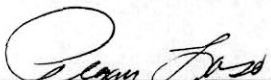
The Board sustained the Assessor's determination of value based on the evidence presented.

The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide 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 6th day of August, (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: Balmelli Family Ltd.

Parcel Number(s): 017708009000

Assessment Year: 2016

Petition Number: 2016-155

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>50,300</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>50,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>50,300</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>50,300</u>

This decision is based on our finding that:

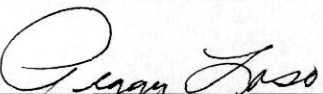
The Board sustained the Assessor's determination of value based on the evidence presented.


The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide 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 6<sup>th</sup> day of August, (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: Balmelli Family Ltd.

Parcel Number(s): 017707001030

Assessment Year: 2016

Petition Number: 2016-156

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>0</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>58,500</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>58,500</u>

This decision is based on our finding that:

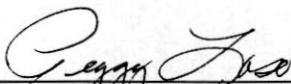
The Board sustained the Assessor's determination of value based on the evidence presented.

The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide 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 6<sup>th</sup> day of August, (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: Balmelli Family Ltd.

Parcel Number(s): 017707001027

Assessment Year: 2016

Petition Number: 2016-157

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>59,000</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>59,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>59,000</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>59,000</u>

This decision is based on our finding that:

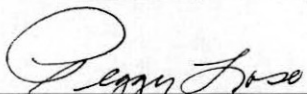
The Board sustained the Assessor's determination of value based on the evidence presented.

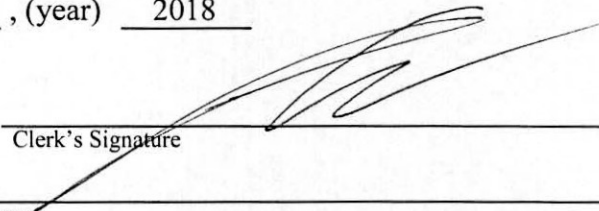
The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide sales.

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 6<sup>th</sup> day of August, (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: 2016-158

Taxpayer's Name: Joseph Balmelli

Mailing Address: 132 Newaukum Valley Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017940003001

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

**Decision of Board:**

Value Sustained: \$3,100.00

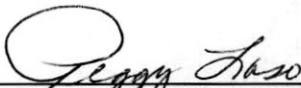
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 am

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



Chairperson (or Authorized Designee)

8/16/18  
Date

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Order of the       Lewis       County

Board of Equalization

Property Owner:   Joesph A. Balmelli  

Parcel Number(s):   017940003001  

Assessment Year:   2016  

Petition Number:   2016-158  

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>          3,100          </u>
<input type="checkbox"/> Improvements	\$	<u>                  0          </u>
<input type="checkbox"/> Minerals	\$	<u>                                </u>
<input type="checkbox"/> Personal Property	\$	<u>                                </u>
Total Value	\$	<u>          3,100          </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>          3,100          </u>
<input type="checkbox"/> Improvements	\$	<u>                  0          </u>
<input type="checkbox"/> Minerals	\$	<u>                                </u>
<input type="checkbox"/> Personal Property	\$	<u>                                </u>
Total Value	\$	<u>          3,100          </u>

This decision is based on our finding that:


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

The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide 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   6<sup>th</sup>   day of   August  , (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: 2016-159 and 2016-160

Taxpayer's Name: Julie Balmelli-Powe

Mailing Address: 132 Newaukum Valley Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 022295003001 and 022283063002

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

**Decision of Board:**

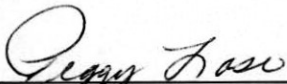
Value Sustained: \$0.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 am Ended at (time): \_\_\_\_\_



Chairperson (or Authorized Designee)

8/16/18  
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: Julie Balmelli- Powe

Parcel Number(s): 022295003001

Assessment Year: 2016

Petition Number: 2016-159

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>0</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>0</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:

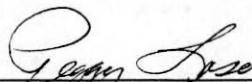
The Board sustained the Assessor's determination of value based on the evidence presented.

The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide 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 6<sup>th</sup> day of August, (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: Julie Balmelli- Powe

Parcel Number(s): 022283063002

Assessment Year: 2016

Petition Number: 2016-160

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

☒ sustains ☐ overrules the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>55,600</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>55,600</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>55,600</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>55,600</u>

This decision is based on our finding that:

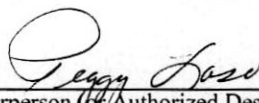
The Board sustained the Assessor's determination of value based on the evidence presented.

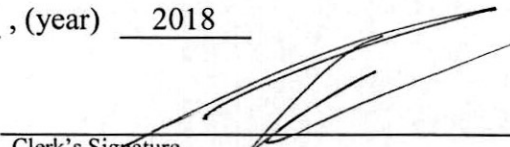
The Board is restricted by only being able to use information that was presented at the hearing. The appellant provided no comparable sales and the Assessor's Office did provide sales.

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 6<sup>th</sup> day of August, (year) 2018

  
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**

Lewis

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

Petition No: 2017-106

Taxpayer's Name: Estate of Steve Young

Mailing Address: P.O. Box 865

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017498005000

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

**Decision of Board:**

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

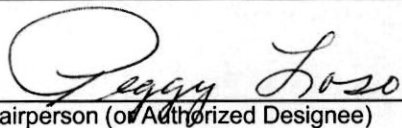
Value Changed From: \$77,000.00 To: \$62,000

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 pm

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

  
Chairperson (or Authorized Designee)

8/16/18  
Date

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

Property Owner: Estate of Steve Young

Parcel Number(s): 017498005000

Assessment Year: 2017

Petition Number: 2017-106

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>77,000</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>77,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>62,000</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>62,000</u>

This decision is based on our finding that:


The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

Of all the comparable sales provided by both the Assessor's Office and the Appellant, this board feels that there was only one sale that was an adequate comparable. That comparable was the property on Sydney Lane and sold for \$62,000.

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 6<sup>th</sup> day of August, (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: 2017-114

Taxpayer's Name: Aurelio Quintero

Mailing Address: 1164 Riverside Rd. W

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 021828003000

Hearing Was Held On: July 19, 2018

Board Members Present: Peggy Laso, Paulette Eaton, and Russ Wigley

**Decision of Board:**

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

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

Other: reinstated

Recorded on Tape No: Digital Recording

Hearing Began at (time): 3:00 pm Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

10/11/18  
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: Aurelio Quintero  
Parcel Number(s): 021828003000  
Assessment Year: 2017      Petition Number: 2017-114

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 2017 removal of 16.85 acres from Open Space Farm and Agriculture parcel 021828003000.

**This decision is based on our finding**

The Board has reviewed all the information provided.

It is the Board's opinion that the appellant has proven that he was in compliance at the time of the removal and is currently in compliance with the Open Space Farm and Agriculture program. The Board moved to reinstate Mr. Quintero into the 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 11<sup>th</sup> day of October, (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: 2017-074

Taxpayer's Name: Mary Haavisto

Mailing Address: P.O. Box 1086

City: Puyallup

State: WA

Zip Code: 98371

Taxpayer's Parcel No: 010577035000

Hearing Was Held On: July 26, 2018

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

**Decision of Board:**

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

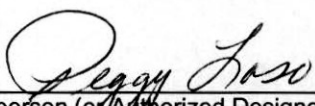
Value Changed From: \$67,200.00 To: \$59,500.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:30 am

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

  
Chairperson (or Authorized Designee)

8/16/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Mary Haavisto

Parcel Number(s): 010577035000

Assessment Year: 2017

Petition Number: 2017-074

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>58,700</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>67,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>8,500</u>
<input type="checkbox"/> Improvements	\$	<u>51,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>59,500</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

It is the opinion of this Board that the Assessor's office provided nothing to support the value that they placed on this property. The Assessor provided no proof of value for a general purpose building on any of the comparable sales provided. Based on the lack of evidence from the Assessor's office it is the recommendation of this Board to leave the land at \$8,500 and reduce the improvement value to \$51,000 for a total valuation of \$59,500.

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 6<sup>th</sup> day of August, (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: 2017-095

Taxpayer's Name: Derek Halstein

Mailing Address: 2180A SW Olympic Dr.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 005605069112

Hearing Was Held On: July 26, 2018

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

**Decision of Board:**

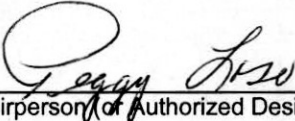
Value Sustained: \$169,300.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 pm Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

8/16/18  
Date

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

Property Owner: Derek Halstein

Parcel Number(s): 005605069112

Assessment Year: 2017

Petition Number: 2017-095

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>48,000</u>
<input type="checkbox"/> Improvements	\$	<u>121,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>169,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>48,000</u>
<input type="checkbox"/> Improvements	\$	<u>121,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>169,300</u>

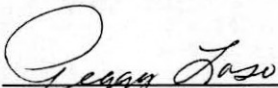
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented. The Board based its determination on the sales provided by the Assessor's office and due to the fact that the Assessor's office has the presumption of correctness.

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 6<sup>th</sup> day of August, (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**

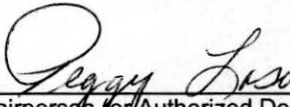
Petition No: 2017-083

Taxpayer's Name: <u>Karen Crest</u>			
Mailing Address: <u>P.O. Box 619</u>			
City: <u>Packwood</u>	State: <u>WA</u>	Zip Code: <u>98361</u>	

Taxpayer's Parcel No: <u>035288003015</u>	
Hearing Was Held On: <u>July 26, 2018</u>	
Board Members Present: <u>Peggy Laso, Dennis Blake, and Russ Wigley</u>	

Decision of Board:	
Value Sustained: <u>\$876,500.00</u>	
Value Changed From: _____	To: _____
Other: _____	

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

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

8/16/18  
\_\_\_\_\_  
Date

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Order of the       Lewis       County  
Board of Equalization

Property Owner: Karen Crest

Parcel Number(s): 035288003015

Assessment Year: 2017

Petition Number: 2017-083

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>69,600</u>
<input type="checkbox"/> Improvements	\$	<u>806,900</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>876,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>69,600</u>
<input type="checkbox"/> Improvements	\$	<u>806,900</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>876,500</u>


This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented. The Board felt that the Assessor's office provided clear 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 6<sup>th</sup> day of August, (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: 2017-108

Taxpayer's Name: Jay Birley

Mailing Address: P.O. Box 580

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 005311000000

Hearing Was Held On: July 26, 2018

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

**Decision of Board:**

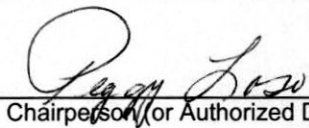
Value Sustained: \$277,700.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 pm Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

8/16/18  
Date

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

Property Owner: Jay Birley

Parcel Number(s): 005311000000

Assessment Year: 2017

Petition Number: 2017-108

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>37,000</u>
<input type="checkbox"/> Improvements	\$	<u>240,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>277,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>37,000</u>
<input type="checkbox"/> Improvements	\$	<u>240,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>277,700</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented. The Board felt that the appellant's comparable sales were not time sensitive. The subject property had two homes on it, as opposed to the comparable sales provided by the appellant, only having one home per 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 6<sup>th</sup> day of August, (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: 2017-039, 2017-040,  
2017-041, and 2017-  
042

Taxpayer's Name: Tamara Baker

Mailing Address: 575 Newaukum Valley Rd. C

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 018051000000, 017904002001, 018053001001, 018051001000

Hearing Was Held On: August 16, 2018

Board Members Present: Peggy Laso and Russ Wigley

**Decision of Board:**

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

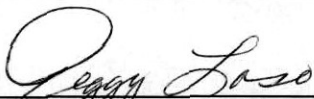
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: see individual order

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:02 am

Ended at (time): 10:14 am



Chairperson (or Authorized Designee)



Date



Order of the       Lewis       County  
Board of Equalization

Property Owner: Tamara Baker  
Parcel Number(s): 018051000000  
Assessment Year: 2017 Petition Number: 2017-039

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>84,700</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>84,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>84,700</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>84,700</u>

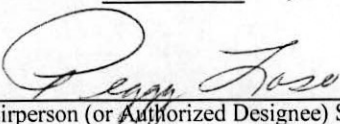
This decision is based on our finding that:

The Board sustained 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 24<sup>th</sup> day of September, (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: Tamara Baker

Parcel Number(s): 017904002001

Assessment Year: 2017

Petition Number: 2017-040

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>9,800</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>9,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>9,800</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>9,800</u>

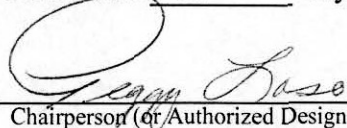
This decision is based on our finding that:

The Board sustained 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 24<sup>th</sup> day of September, (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: Tamara Baker  
Parcel Number(s): 018053001001  
Assessment Year: 2017 Petition Number: 2017-041

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

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

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

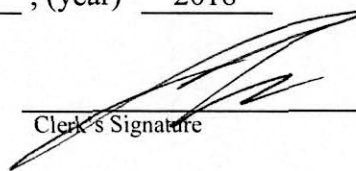
The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 24<sup>th</sup> day of September, (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: Tamara Baker

Parcel Number(s): 017904002001

Assessment Year: 2017

Petition Number: 2017-042

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>73,000</u>
<input type="checkbox"/> Improvements	\$	<u>283,100</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>356,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>73,000</u>
<input type="checkbox"/> Improvements	\$	<u>231,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>304,000</u>

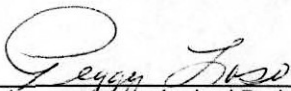
This decision is based on our finding that:

The Board overruled the Assessor's determination of value based on the evidence presented. The comparable sales used by the Assessor's office have basements and the subject property does not.

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 11<sup>th</sup> day of October, (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: 2017-085, 2017-086,  
and 2017-087

Taxpayer's Name: Judy Baskett

Mailing Address: 400 Hart Rd.

City: Winlock State: WA Zip Code: 98596

Taxpayer's Parcel No: 015331003000, 015331000000, 015331002000

Hearing Was Held On: August 16, 2018

Board Members Present: Peggy Laso and Russ Wigley

**Decision of Board:**


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

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

Other: see individual order

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:24 am Ended at (time): 10:42 am



Chairperson (or Authorized Designee)

Date

10/11/18

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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: Judy Baskett

Parcel Number(s): 015331003000

Assessment Year: 2017 Petition Number: 2017-085

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

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>19,000</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>19,000</u>

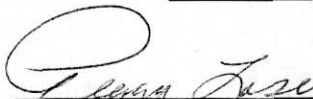
This decision is based on our finding that:


The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the Assessor's valuation was not correct.

The Assessor provided three sales of buildable land. The subject property is not buildable. The Board does not feel that the sales provided show that this property should have been increased from the previous year and moved to reduce the value to \$19,000.

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 24<sup>th</sup> day of September, (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: Judy Baskett

Parcel Number(s): 015331000000

Assessment Year: 2017

Petition Number: 2017-086

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>18,500</u>
<input type="checkbox"/> Improvements	\$	<u>95,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>113,600</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>18,500</u>
<input type="checkbox"/> Improvements	\$	<u>80,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>98,500</u>

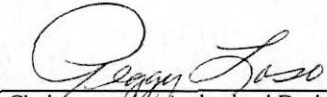
This decision is based on our finding that:

The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the Assessor's valuation was not correct.

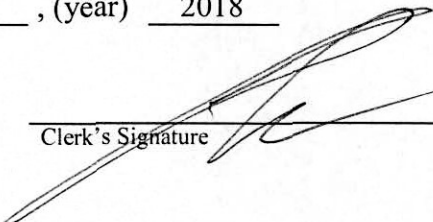
The Assessor provided comparable sales of properties that were fully finished. The subject property is not finished on the inside. Based on that fact, it is the decision of this Board to reduce the improvements value to the previous value of \$80,000 for a total reduced assessment of \$98,500.

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 11<sup>th</sup> day of October, (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: Judy Baskett

Parcel Number(s): 015331002000

Assessment Year: 2017 Petition Number: 2017-087

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>18,600</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>18,600</u>

**BOE True and Fair Value Determination**

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

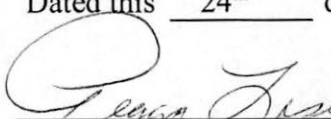
This decision is based on our finding that:

The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the Assessor's valuation was not correct.

The Assessor provided information that this property was not buildable. The Board was provided three comparable sales by the Assessor's Office. The Board felt that comparable sale one, provided by the Assessor, proved that the value should be reduced.

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 24<sup>th</sup> day of September, (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: 2017-015

Taxpayer's Name: Dennis Jodoin

Mailing Address: 2081 Little Hanaford Rd.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 005289000000

Hearing Was Held On: August 16, 2018

Board Members Present: Peggy Laso and Russ Wigley

**Decision of Board:**

Value Sustained: \$101,400.00

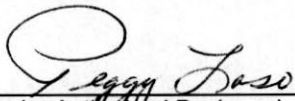
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:48 am

Ended at (time): 10:54 am

  
Chairperson (or Authorized Designee)

10/11/18  
Date

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Order of the       Lewis       County  
Board of Equalization

Property Owner: Dennis Jodoin

Parcel Number(s): 005289000000

Assessment Year: 2017

Petition Number: 2017-015

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>64,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>101,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>37,000</u>
<input type="checkbox"/> Improvements	\$	<u>64,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>101,400</u>

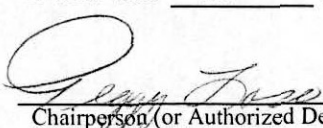
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented. The Board also felt that the Assessor's comparable sales strongly support this valuation.

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 24<sup>th</sup> day of September, (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: 2017-134

Taxpayer's Name: Joseph Kulig

Mailing Address: P.O. Box 116

City: Packwood

State: WA

Zip Code: 98361

Taxpayer's Parcel No: 009800306000

Hearing Was Held On: August 16, 2018

Board Members Present: Peggy Laso and Russ Wigley

**Decision of Board:**

Value Sustained: \$34,800.00

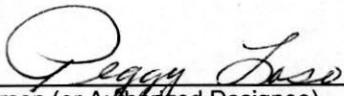
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:54 am

Ended at (time): 11:04 am



Chairperson (or Authorized Designee)

Date

10/11/18

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

Property Owner: Joseph Kulig  
Parcel Number(s): 009800306000  
Assessment Year: 2017                      Petition Number: 2017-134

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>21,500</u>
<input type="checkbox"/> Improvements	\$	<u>13,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>34,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>21,500</u>
<input type="checkbox"/> Improvements	\$	<u>13,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>34,800</u>

This decision is based on our finding that:

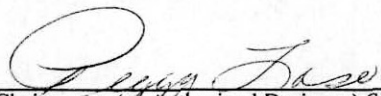
The Board sustained the Assessor's determination of value based on the evidence presented.

Information provided to this Board included pictures. The pictures spoke very loudly to this Board but the fact that the appellant is living at this property means that property is livable.

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 24<sup>th</sup> day of September, (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: 2017-056

Taxpayer's Name: Clifford & Nancy Baugus

Mailing Address: 411 N. 6<sup>th</sup> St. # 2798

City: Emery

State: SD

Zip Code: 57332

Taxpayer's Parcel No: 027821001020

Hearing Was Held On: August 16, 2018

Board Members Present: Peggy Laso and Russ Wigley

**Decision of Board:**

Value Sustained: \$307,700.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:05 pm Ended at (time): 1:36 pm

  
Chairperson (or Authorized Designee)

Date

10/11/18

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

Property Owner: Clifford & Nancy Baugus

Parcel Number(s): 027821001020

Assessment Year: 2017

Petition Number: 2017-056

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>43,700</u>
<input type="checkbox"/> Improvements	\$	<u>264,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>307,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>43,700</u>
<input type="checkbox"/> Improvements	\$	<u>264,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>307,700</u>

This decision is based on our finding that:

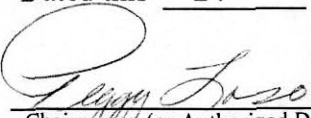
The Board sustained the Assessor's determination of value based on the evidence presented.

This is based on the fact that the appellant did not provide any documentary evidence of sales, and the fact that the Assessor's Office has the presumption of correctness.

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 24<sup>th</sup> day of September, (year) 2018

  
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: 2017-102

Taxpayer's Name: Joe & Sona Markholt

Mailing Address: 139 Koons Rd.

City: Mossyrock

State: WA

Zip Code: 98564

Taxpayer's Parcel No: 025252001001

Hearing Was Held On: August 16, 2018

Board Members Present: Peggy Laso and Russ Wigley

**Decision of Board:**

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

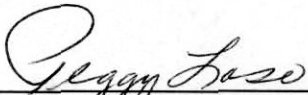
Value Changed From: \$197,500.00 To: \$191,700.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:39 pm

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

  
Chairperson (or Authorized Designee)

10/11/18  
Date

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

Property Owner: Joe & Sona Markholt  
Parcel Number(s): 025252001001  
Assessment Year: 2017      Petition Number: 2017-102

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>62,100</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>197,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>62,100</u>
<input type="checkbox"/> Improvements	\$	<u><del>129,660</del> 129,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u><del>191,760</del> 191,800</u>

This decision is based on our finding

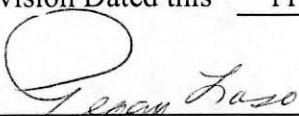
The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

This is based on the fact that all of the outbuildings were built with used materials and that their condition has gotten worse over the past year. This Board has made the determination to keep the value the same as the 2017 tax year.

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.

Revision Dated this 11<sup>th</sup> day of October, (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: 2017-149

Taxpayer's Name: Ron Leventon

Mailing Address: P.O. Box 1525

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 004908007000

Hearing Was Held On: August 16, 2018

Board Members Present: Peggy Laso and Russ Wigley

**Decision of Board:**

Value Sustained: \$380,200.00

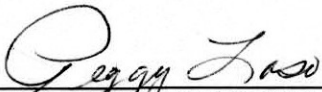
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:17 pm

Ended at (time): 2:30 pm



Chairperson (or Authorized Designee)

Date

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

Property Owner: Ron Leventon

Parcel Number(s): 004908007000

Assessment Year: 2017

Petition Number: 2017-149

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>211,900</u>
<input type="checkbox"/> Improvements	\$	<u>168,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>380,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>211,900</u>
<input type="checkbox"/> Improvements	\$	<u>168,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>380,200</u>

This decision is based on our finding that:

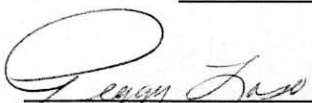
The Board sustained the Assessor's determination of value based on the evidence presented.

After reviewing all the information presented, this Board has determined that this is an administration problem and not something that the Board has jurisdiction over. The Assessor's Office informed the Board that this will be corrected for the 2019 tax year.

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 24<sup>th</sup> day of September, (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: 2017-139

Taxpayer's Name: Nicholas & Erin Campos

Mailing Address: 14204 NE 31<sup>st</sup> Court

City: Vancouver

State: WA

Zip Code: 98686

Taxpayer's Parcel No: 010585002000

Hearing Was Held On: August 16, 2018

Board Members Present: Peggy Laso and Russ Wigley

**Decision of Board:**

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

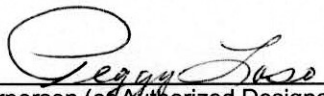
Value Changed From: \$309,600.00 To: \$259,200.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 3:04 pm

Ended at (time): 3:26 pm

  
Chairperson (or Authorized Designee)

Date

10/11/18

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

Property Owner: Nicholas & Erin Campos  
Parcel Number(s): 010585002000  
Assessment Year: 2017                      Petition Number: 2017-139

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>60,200</u>
<input type="checkbox"/> Improvements	\$	<u>249,400</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>309,600</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>60,200</u>
<input type="checkbox"/> Improvements	\$	<u>199,000</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>259,200</u>

This decision is based on our finding that:

On September 13, 2018 the Board made the following determination.

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

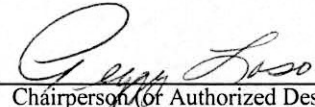
The appeal was heard on August 16, 2018 but the decision was delay to allow time for more information to be provided. According to a letter address to the Board, received from the Assessor's Office dated September 10, 2018, the appellant and Assessor's representative met. The appellant proved to the Assessor's Office that there was a manifest error. Per the letter both parties agreed to a reduced value of \$259,200.

After review of the information provided the Board agrees to a reduced value of \$259,200.

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 24<sup>th</sup> day of September, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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

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Lewis

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

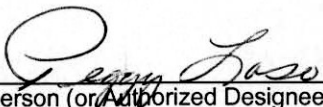
Petition No: 2017-099

Taxpayer's Name: <u>Elizabeth Laffranchini</u>		
Mailing Address: <u>388 Russel Rd.</u>		
City: <u>Winlock</u>	State: <u>WA</u>	Zip Code: <u>98596</u>

Taxpayer's Parcel No: <u>015528003004</u>
Hearing Was Held On: <u>September 13, 2018</u>
Board Members Present: <u>Peggy Laso and Russ Wigley</u>

Decision of Board:
Value Sustained: <u>\$185,400.00</u>
Value Changed From: _____ To: _____
Other: _____

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

  
Chairperson (or Authorized Designee)

10/11/18  
Date

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Order of the       Lewis       County  
Board of Equalization

Property Owner: Elizabeth Laffranchini

Parcel Number(s): 015528003004

Assessment Year: 2017

Petition Number: 2017-099

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>44,100</u>
<input type="checkbox"/> Improvements	\$	<u>141,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>185,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>44,100</u>
<input type="checkbox"/> Improvements	\$	<u>141,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>185,400</u>

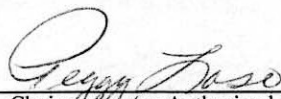
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented. The Board felt that the Assessor's comparable sales were very cogent and convincing.

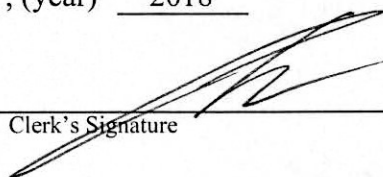
The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 24<sup>th</sup> day of September, (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: 2017-097

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: September 13, 2018

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

**Decision of Board:**

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

Value Changed From: \$56,500.00 To: \$19,000.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 pm

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

  
Chairperson (or Authorized Designee)

10/11/18  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Carolyn Baker

Parcel Number(s): 031930005000

Assessment Year: 2017

Petition Number: 2017-097

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>14,300</u>
<input type="checkbox"/> Improvements	\$	<u>42,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>56,500</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>19,000</u>

This decision is based on our finding that:

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

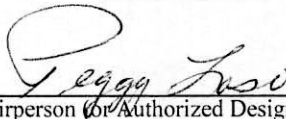
Based on the testimony of the Assessor's representative, there has been a manifest error on this property. The Assessor's office recommended reducing the value of the improvements to \$24,900.

The Assessor's office provided no sales to the Board. This determination is based on a preponderance of evidence provided by the appellant.

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 11<sup>th</sup> day of October, (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: 2017-034

Taxpayer's Name: Alexis lessig

Mailing Address: 868 Kimberlin Mill Rd.

City: Clever

State: MO

Zip Code: 65631

Taxpayer's Parcel No: 021890000000

Hearing Was Held On: September 13, 2018

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

**Decision of Board:**

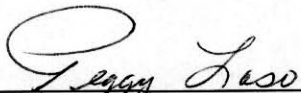
Value Sustained: \$247,000.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:30 pm Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

10/11/18  
Date

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

Property Owner: Alexis Lessig  
Parcel Number(s): 021890000000  
Assessment Year: 2017      Petition Number: 2017-034

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>49,600</u>
<input type="checkbox"/> Improvements	\$	<u>197,400</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>247,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>49,600</u>
<input type="checkbox"/> Improvements	\$	<u>197,400</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>247,000</u>

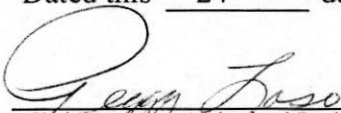
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented. The Board felt that the Assessor's comparable sales were very cogent and convincing.

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 24<sup>th</sup> day of September, (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: 2017-019

Taxpayer's Name: Richard & Flora Olander

Mailing Address: P.O. Box 1260

City: Ridgefield

State: WA

Zip Code: 98642

Taxpayer's Parcel No: 015257005000

Hearing Was Held On: September 13, 2018

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

**Decision of Board:**

Value Sustained: \$42,500.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 pm Ended at (time): \_\_\_\_\_

Peggy Laso  
Chairperson (or Authorized Designee)

10/11/18  
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: Richard & Flora Olander

Parcel Number(s): 015257005000

Assessment Year: 2017

Petition Number: 2017-019

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>8,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>42,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>8,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>42,500</u>

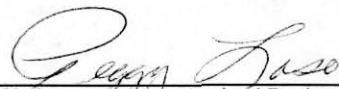
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented, even though the appellant provided the Board with four sales. The sales provided were not clear cogent or compelling. The Board felt that the Assessor's comparable sales were clear.

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 24<sup>th</sup> day of September, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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<b>NOTICE</b>
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--

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



Lewis

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

Petition No: 2017-055

Taxpayer's Name: Art Turner

Mailing Address: 129 Huckelberry Rd.

City: Toledo

State: WA

Zip Code: \_\_\_\_\_

Taxpayer's Parcel No: 011673001000

Hearing Was Held On: September 20, 2018

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

**Decision of Board:**

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

Value Changed From: \$82,500.00 To: \$73,000.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 am

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



Chairperson (or Authorized Designee)

Date

11/15/18

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Order of the Lewis County

Board of Equalization

Property Owner: Art Turner

Parcel Number(s): 011673001000

Assessment Year: 2017

Petition Number: 2017-055

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>82,500</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>82,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>73,000</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>73,000</u>

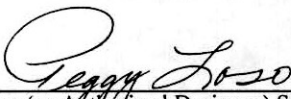
This decision is based upon our finding that:

The Board overrules the Assessor's determination of value based upon the evidence presented. This Board took into consideration the reasoning that the Assessor, in trending and elevating all of the property in this area at twelve percent, did not address the disadvantages on this particular parcel. The Board feels that twelve percent is not warranted because of the extreme sloped portion of the majority of this property. The Board moves to set the value of this property to \$73,000.

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 22<sup>nd</sup> day of October, (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. (866) 788-5446

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

Lewis

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

Petition No: 2017-120

Taxpayer's Name: Michael Twidwell

Mailing Address: 1559 Bishop Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017705003000

Hearing Was Held On: September 20, 2018

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

**Decision of Board:**

Value Sustained: \$340,200.00

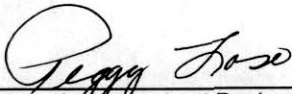
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:56 am

Ended at (time): 11:08 am



Chairperson (or Authorized Designee)

10/22/18

Date

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

Property Owner: Michael Twidwell

Parcel Number(s): 017705003000

Assessment Year: 2017

Petition Number: 2017-120

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>170,800</u>
<input type="checkbox"/> Improvements	\$	<u>169,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>340,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>170,800</u>
<input type="checkbox"/> Improvements	\$	<u>169,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>340,200</u>

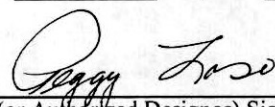
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented. The Board felt that the Assessor's comparable sales were very cogent and convincing.

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 19<sup>th</sup> day of October, (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: 2017-147

Taxpayer's Name: Dana Selliken

Mailing Address: 156 SW 9<sup>th</sup> St.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 005090000000

Hearing Was Held On: September 20, 2018

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

**Decision of Board:**

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

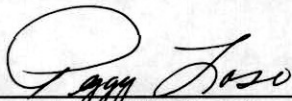
Value Changed From: \$130,100.00 To: \$118,500.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:29 pm

Ended at (time): 1:15 pm



Chairperson (or Authorized Designee)

Date

10/22/18

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

Property Owner: Dana Selliken  
Parcel Number(s): 005090000000  
Assessment Year: 2017      Petition Number: 2017-147

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>93,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>130,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>37,000</u>
<input type="checkbox"/> Improvements	\$	<u>81,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>118,500</u>

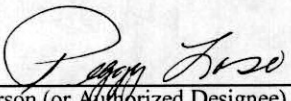
This decision is based on our finding that:


The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the information regarding the cost to cure was clear, cogent, and convincing. In addition, at the time of the assessment, the Assessor's Office was not privy to all the information regarding the defects on this 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 22<sup>nd</sup> day of October, (year) 2018

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

10/22/18  
  
\_\_\_\_\_  
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: 2017-119

Taxpayer's Name: David Raines

Mailing Address: 135 Ryan Dr.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 016887008000

Hearing Was Held On: September 20, 2018

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

**Decision of Board:**

Value Sustained: \$177,400.00

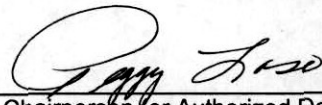
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:01 pm

Ended at (time): 2:12 pm



Chairperson (or Authorized Designee)

10/22/18  
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**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: David Raines  
Parcel Number(s): 016887008000  
Assessment Year: 2017      Petition Number: 2017-119

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>43,200</u>
<input type="checkbox"/> Improvements	\$	<u>134,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>177,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>43,200</u>
<input type="checkbox"/> Improvements	\$	<u>134,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>177,400</u>

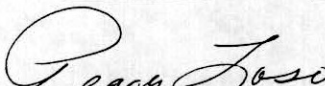
This decision is based upon our finding that:

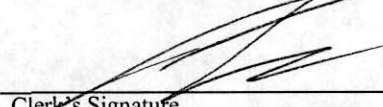
The Board sustains the Assessor's corrected value based upon the evidence presented. Prior to the hearing, the Assessor's Office made an adjustment to the land value, thus reducing the value of the total assessment to \$177,400.

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 22<sup>nd</sup> day of October, (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: 2017-117 & 2017-118

Taxpayer's Name: Julie Riffe

Mailing Address: P.O. Box 67

City: Winlock

State: WA

Zip Code: 98596

Taxpayer's Parcel No: 015286008001 & 015646002000

Hearing Was Held On: September 20, 2018

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

**Decision of Board:**

Value Sustained: see individual order

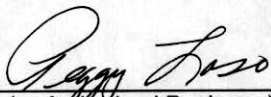
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:15 pm

Ended at (time): 2:37 pm



Chairperson (or Authorized Designee)

10/22/18

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Order of the Lewis County

Board of Equalization

Property Owner: Julie Riffe

Parcel Number(s): 015286008001

Assessment Year: 2017

Petition Number: 2017-117

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>36,500</u>
<input type="checkbox"/> Improvements	\$	<u>224,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>260,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>36,500</u>
<input type="checkbox"/> Improvements	\$	<u>224,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>260,500</u>

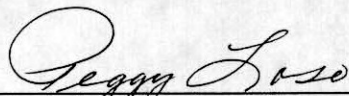
This decision is based upon our finding that:

The Board sustains the Assessor's determination of value based upon the evidence presented. This is due to the fact that no evidence was provided by the petitioner to support a different value.

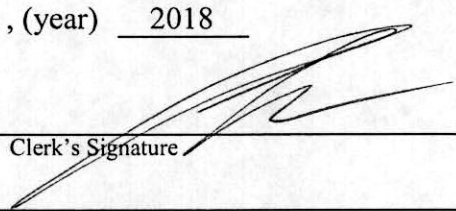
The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 22<sup>nd</sup> day of October, (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: Julie Riffe  
Parcel Number(s): 015646002000  
Assessment Year: 2017      Petition Number: 2017-118

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>39,800</u>
<input type="checkbox"/> Improvements	\$	<u>48,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>88,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>39,800</u>
<input type="checkbox"/> Improvements	\$	<u>48,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>88,200</u>

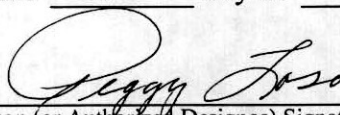
This decision is based upon our finding that:

The Board sustains the Assessor's determination of value based on the evidence presented. This is due to the fact that no evidence was provided by the petitioner to support 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 22<sup>nd</sup> day of October, (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: 2017-142

Taxpayer's Name: Gregory Lamping

Mailing Address: 137 D Meade Hill Rd.

City: Glenoma

State: WA

Zip Code: 98336

Taxpayer's Parcel No: 031698001000

Hearing Was Held On: September 27, 2018

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

**Decision of Board:**

Value Sustained: \$64,200.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 am Ended at (time): \_\_\_\_\_



Chairperson (or Authorized Designee)

Date

11/15/18

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

Property Owner: Gregory Lamping

Parcel Number(s): 031698001000

Assessment Year: 2017

Petition Number: 2017-142

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>41,200</u>
<input type="checkbox"/> Improvements	\$	<u>23,0000</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>64,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>41,200</u>
<input type="checkbox"/> Improvements	\$	<u>23,0000</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>64,200</u>

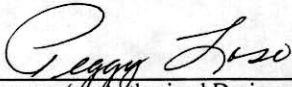
This decision is based upon our finding that:

The Board sustains the Assessor's determination of value based upon the evidence presented. This is due to the fact that no evidence was provided by the petitioner.

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 22<sup>nd</sup> day of October, (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: 2017-151

Taxpayer's Name: Janet & Jeff Anderson

Mailing Address: P.O. Box 287

City: Adna

State: WA

Zip Code: 98522

Taxpayer's Parcel No: 018897003000

Hearing Was Held On: September 27, 2018

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

**Decision of Board:**

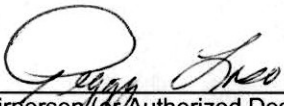
Value Sustained: \$527,800.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 am Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

11/15/18  
Date

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

Property Owner: Janet & Jeff Anderson

Parcel Number(s): 018897003000

Assessment Year: 2017

Petition Number: 2017-151

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>65,900</u>
<input type="checkbox"/> Improvements	\$	<u>461,900</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>527,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>65,900</u>
<input type="checkbox"/> Improvements	\$	<u>461,900</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>527,800</u>

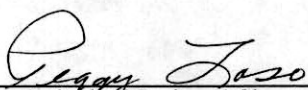
This decision is based on our finding that:

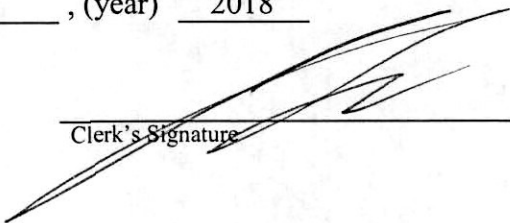
The Board sustained the Assessor's determination of value based on the evidence presented. The Board sustained this value with the understanding that there is a possible manifest error on the site that the Assessor's Office will address.

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

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

Dated this 22<sup>nd</sup> day of October, (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: 2017-135

Taxpayer's Name: Sticklin Funeral Chapel Inc.

Mailing Address: 202 N Lindsay Road, Suite 201

City: Mesa

State: AZ

Zip Code: 85213

Taxpayer's Parcel No: 003682047311

Hearing Was Held On: September 27, 2018

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

**Decision of Board:**

Value Sustained: \$680,000.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:00 am

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

  
Chairperson (or Authorized Designee)

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Order of the Lewis County

Board of Equalization

Property Owner: Sticklin Funeral Chapel Inc.

Parcel Number(s): 003682047311

Assessment Year: 2017

Petition Number: 2017-135

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>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>

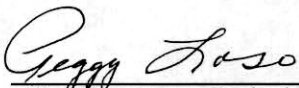
This decision is based on our finding that:

The Board sustained 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 19<sup>th</sup> day of October, (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: 2017-136, 137, and 138

Taxpayer's Name: Brown Mortuary Service Inc.

Mailing Address: 202 N Lindsay Road, Suite 201

City: Mesa State: AZ Zip Code: 85213

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

Hearing Was Held On: September 27, 2018

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

**Decision of Board:**

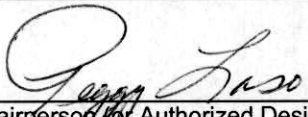
Value Sustained: See individual order

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:00 am Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

11/15/18  
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 Service Inc.

Parcel Number(s): 004005000000

Assessment Year: 2017

Petition Number: 2017-137

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>70,000</u>
<input type="checkbox"/> Improvements	\$	<u>35,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>105,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>70,000</u>
<input type="checkbox"/> Improvements	\$	<u>35,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>105,000</u>

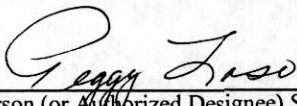
This decision is based on our finding that:

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

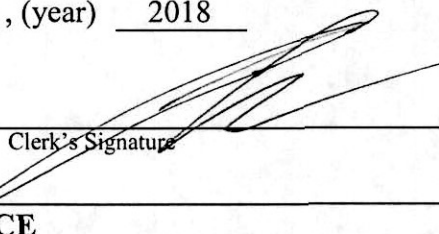
The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 19<sup>th</sup> day of October, (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: Brown Mortuary Service Inc.

Parcel Number(s): 004004000000

Assessment Year: 2017

Petition Number: 2017-138

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>66,200</u>
<input type="checkbox"/> Improvements	\$	<u>280,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>346,200</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>66,200</u>
<input type="checkbox"/> Improvements	\$	<u>280,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>346,200</u>

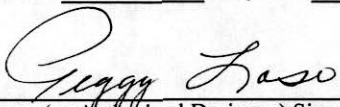
This decision is based on our finding that:

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

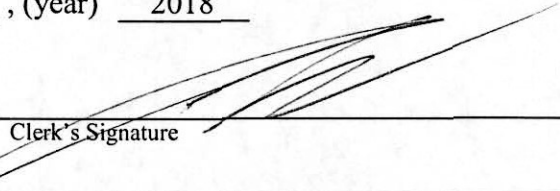
The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 19<sup>th</sup> day of October, (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 Service Inc.

Parcel Number(s): 005653000000

Assessment Year: 2017

Petition Number: 2017-136

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>131,000</u>
<input type="checkbox"/> Improvements	\$	<u>9,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>140,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>131,000</u>
<input type="checkbox"/> Improvements	\$	<u>9,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>140,800</u>

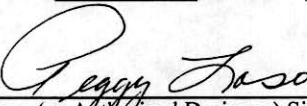
This decision is based on our finding that:

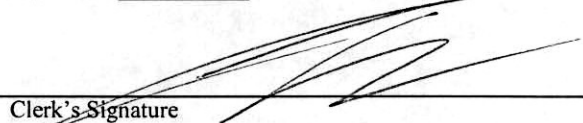
The Board sustained the Assessor's determination of value based on the evidence presented.

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 19<sup>th</sup> day of October, (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: 2017-096

Taxpayer's Name: HB Quick Bldg. LLC

Mailing Address: P.O. Box 997

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 004041000000

Hearing Was Held On: September 27, 2018

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

**Decision of Board:**

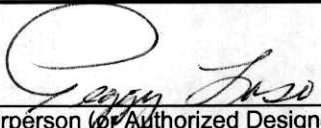
Value Sustained: \$290,900.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:30 pm Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

11/15/18  
Date

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

Property Owner: HB Quick Bldg. LLC

Parcel Number(s): 004041000000

Assessment Year: 2017

Petition Number: 2017-096

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>157,500</u>
<input type="checkbox"/> Improvements	\$	<u>133,400</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>290,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>157,500</u>
<input type="checkbox"/> Improvements	\$	<u>133,400</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>290,900</u>

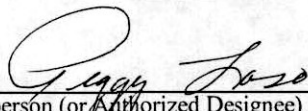
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented. This is due to no evidence provided by the petitioner to prove otherwise.

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 19<sup>th</sup> day of October, (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: 2017-105

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: September 27, 2018

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

**Decision of Board:**

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

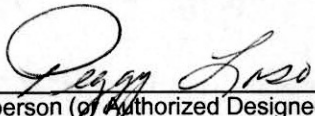
Value Changed From: \$44,000.00 To: \$25,500.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:30 pm

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

  
Chairperson (or Authorized Designee)

11/15/18  
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: Gene & Roberta Segrist

Parcel Number(s): 750020403068

Assessment Year: 2017

Petition Number: 2017-105

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	\$	
<input type="checkbox"/> Improvements	\$	44,400
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	44,000

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	
<input type="checkbox"/> Improvements	\$	25,500
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	25,500

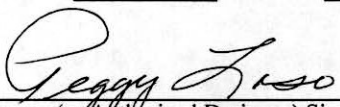
This decision is based upon our finding that:

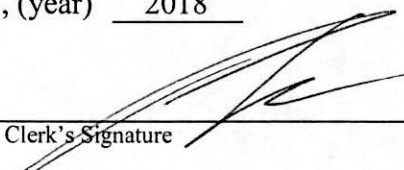
The Board overrules the Assessor's determination of value based upon the evidence presented. The Board was not convinced by the comparable sales used by the Assessor's Office, because these sales required to many adjustments. In addition, the petitioner provided comparable sales that were in the same neighborhood as 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 22<sup>nd</sup> day of October, (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: 2015-055 & 2016-111

Taxpayer's Name: Joann McConnell

Mailing Address: P.O. Box 311

City: Glenoma

State: WA

Zip Code: 98336

Taxpayer's Parcel No: 031078001002

Hearing Was Held On: October 11, 2018

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

**Decision of Board:**

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

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

Other: see individual order

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 pm

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

  
Chairperson (or Authorized Designee)

11/15/18  
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: Joann McConnell

Parcel Number(s): 031078001002

Assessment Year: 2016                      Petition Number: 2016-111

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>38,600</u>
<input type="checkbox"/> Improvements	\$	<u>139,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>177,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>38,600</u>
<input type="checkbox"/> Improvements	\$	<u>77,100</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:

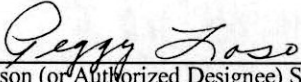
The Board overruled the Assessor's determination of value based on the evidence presented. The Board has taken everything provided into consideration, including the massive amounts of photographs. The photos clearly show the evidence of the condition of this property. The petitioner also provided the Board with comparable sales.

The Board felt that the Assessor's comparable sales required to many adjustments and the Board does not feel that those comparable sales were clear, cogent, or compelling.

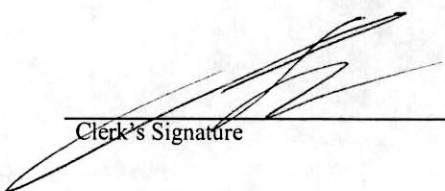
The Board concludes that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 19<sup>th</sup> day of October, (year) 2018



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

SHIPPED OCT 25 2018

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

Property Owner: Joann McConnell

Parcel Number(s): 031078001002

Assessment Year: 2015

Petition Number: 2015-055

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>38,600</u>
<input type="checkbox"/> Improvements	\$	<u>158,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>196,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>38,600</u>
<input type="checkbox"/> Improvements	\$	<u>77,100</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:

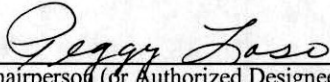
The Board overruled the Assessor's determination of value based on the evidence presented. The Board has taken everything provided into consideration, including the massive amounts of photographs. The photos clearly show the evidence of the condition of this property. The petitioner also provided the Board with comparable sales.

The Board felt that the Assessor's comparable sales were full of adjustments and the Board does not feel that those comparable sales were clear, cogent, or compelling.

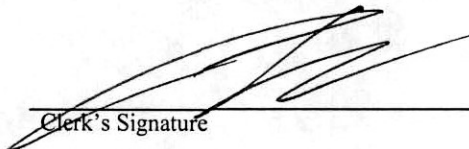
The Board concludes that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 19<sup>th</sup> day of October, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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

SHIPPED OCT 25 2018



Lewis

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

Petition No: 2017-122

Taxpayer's Name: Steve Pallas

Mailing Address: 293 Labree Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017721003000

Hearing Was Held On: October 11, 2018

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

**Decision of Board:**

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

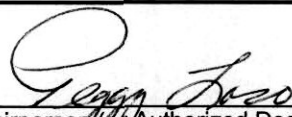
Value Changed From: \$365,100.00 To: \$297,900.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 3:00 pm

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

  
Chairperson (or Authorized Designee)

11/15/18  
Date

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Order of the Lewis County  
Board of Equalization

Property Owner: Steve Pallas

Parcel Number(s): 017721003000

Assessment Year: 2017

Petition Number: 2017-122

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>42,900</u>
<input type="checkbox"/> Improvements	\$	<u>322,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>365,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>42,900</u>
<input type="checkbox"/> Improvements	\$	<u>255,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>297,900</u>

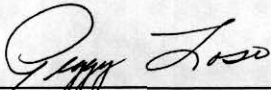
This decision is based on our finding that:

The Board overruled the Assessor's determination of value based on the evidence presented. During the hearing there was recognition of a manifest error admitted to by the Assessor's Office. The Board has taken into consideration all the information provided. This determination is based on the comparable sale provided by the petitioner in the amount of \$185,000 plus the added value of \$113,000 for the additional outbuildings on the subject property. The Board noted that the comparable sales used by the Assessor's Office were all residential and not comparable to the subject property due to it being a pole building.

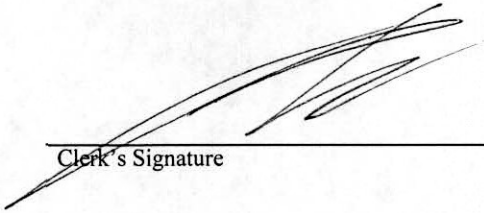
The Board concludes that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 19<sup>th</sup> day of October, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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

SHIPPED OCT 25 2018

Lewis

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

Petition No: 2017-027 & 2017-028

Taxpayer's Name: Hardel Mutual Plywood Corporation

Mailing Address: 22911 NE 50<sup>th</sup> Ave.

City: Battle Ground

State: WA

Zip Code: 98604

Taxpayer's Parcel No: 017755001000 & 777000000035

Hearing Was Held On: October 11, 2018

Board Members Present: Peggy Laso, Dennis Blake, 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): 9:11 am

Ended at (time): 9:18 am

  
Chairperson (or Authorized Designee)

12/6/18  
Date

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

Property Owner: Hardel Mutual Plywood Corporation  
Parcel Number(s): 017755001000  
Assessment Year: 2017      Petition Number: 2017-027

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>4,191,700</u>
<input type="checkbox"/> Improvements	\$	<u>26,236,100</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>30,427,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>4,191,700</u>
<input type="checkbox"/> Improvements	\$	<u>26,236,100</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>30,427,800</u>

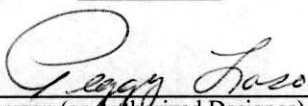
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner provided no comparable sales to prove otherwise.

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 6<sup>th</sup> day of December, (year) 2018

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

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

SHIPPED DEC 07 2018

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

Property Owner: Hardel Mutual Plywood Corporation  
Parcel Number(s): 777000000035  
Assessment Year: 2017      Petition Number: 2017-028

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>                    </u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>16,978,624</u>
Total Value	\$	<u>16,978,624</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>16,978,624</u>
Total Value	\$	<u>16,978,624</u>

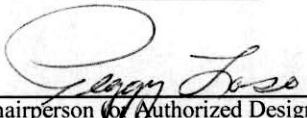
This decision is based on our finding that:

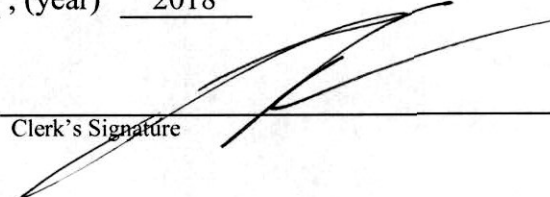
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner provided no comparable sales to prove otherwise.

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 6<sup>th</sup> day of December, (year) 2018

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

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

**SHIPPED DEC 07 2018**

Lewis

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

Petition No: 2016-237 & 2016-238

Taxpayer's Name: Ronald Sharpe

Mailing Address: P.O. Box 681

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 018528002002

Hearing Was Held On: October 11, 2018

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

**Decision of Board:**

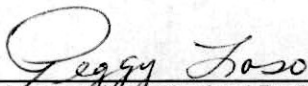
Value Sustained: see individual order

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 am Ended at (time): 11:20 am

  
Chairperson (or Authorized Designee)

12/6/18  
Date

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

Property Owner: Ron Sharpe  
Parcel Number(s): 018528002002  
Assessment Year: 2016      Petition Number: 2016-237

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>52,700</u>
<input type="checkbox"/> Improvements	\$	<u>49,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>102,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>52,700</u>
<input type="checkbox"/> Improvements	\$	<u>49,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>102,500</u>

This decision is based on our finding that:

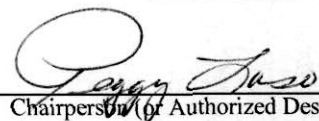
The Board sustained the Assessor's determination of value based upon the evidence presented. This Board feels that the appellant wanted the value of this property to remain the same it was in 2015, when he purchased two separate properties in one sale. The law requires that each of these properties be valued as separate parcels. In addition, Mr. Sharpe would like the Board to revalue the property for the past two years. It is only the ability of this Board to make a determination regarding the value as of the 2016 assessment date.

It is also the opinion of this Board that the Assessor's Office provided clear, cogent, and compelling evidence.

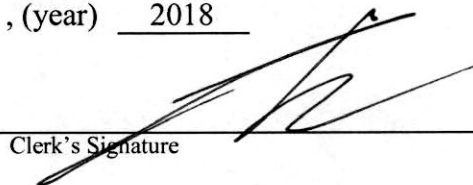
The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 6<sup>th</sup> day of December, (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: Ron Sharpe  
Parcel Number(s): 018528002001  
Assessment Year: 2016      Petition Number: 2016-238

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>52,700</u>
<input type="checkbox"/> Improvements	\$	<u>119,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>172,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>52,700</u>
<input type="checkbox"/> Improvements	\$	<u>119,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>172,300</u>

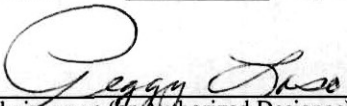
This decision is based on our finding that:

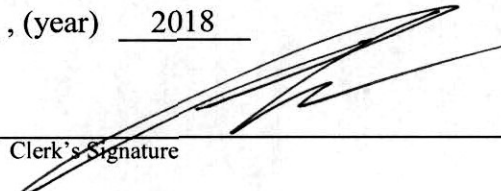
The Board sustained the Assessor's determination of value based upon the evidence presented. This Board feels that the appellant has based his value using the purchase price for two parcels that were purchased in 2015. It is our understanding that the appellant would like this Board to keep the value of the purchase price from 2015. In addition, Mr. Sharpe would like the Board to revalue the property for the past two years. It is only the ability of this Board to make a determination regarding the value as of the 2016 assessment date.

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 6<sup>th</sup> day of December, (year) 2018

  
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: 2017-030

Taxpayer's Name: Thomas Pagano

Mailing Address: 1806 N Puget Sound Ave

City: Tacoma

State: WA

Zip Code: 98406

Taxpayer's Parcel No: 035048003004

Hearing Was Held On: October 18, 2018

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

**Decision of Board:**

Value Sustained: \$18,900.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:15 pm

Ended at (time): 2:37 pm

  
Chairperson (or Authorized Designee)

11/15/18  
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: Thomas Pagano

Parcel Number(s): 035048003004

Assessment Year: 2017

Petition Number: 2017-030

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>18,900</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>18,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>18,900</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>18,900</u>

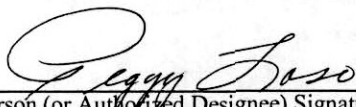
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented. The petitioner provided no documentary evidence 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 19<sup>th</sup> day of October, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

SHIPPED OCT 25 2018

<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: 2017-049

Taxpayer's Name: Paul Peterson

Mailing Address: P. O. Box 507

City: Randle

State: WA

Zip Code: 98377

Taxpayer's Parcel No: 032031004000

Hearing Was Held On: October 18, 2018

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

**Decision of Board:**

Value Sustained: \$186,900.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:30 am Ended at (time): \_\_\_\_\_



Chairperson (or Authorized Designee)

Date

11/15/18

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Order of the Lewis County

Board of Equalization

Property Owner: Paul Peterson

Parcel Number(s): 032031004000

Assessment Year: 2017

Petition Number: 2017-049

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>6,300</u>
<input type="checkbox"/> Improvements	\$	<u>180,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>186,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>6,300</u>
<input type="checkbox"/> Improvements	\$	<u>180,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>186,900</u>

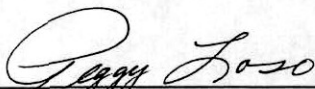
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented. The petitioner provided no comparable sales to prove otherwise.


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 19<sup>th</sup> day of October, (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: Steve Pallas  
Parcel Number(s): 017721003000  
Assessment Year: 2017                      Petition Number: 2017-122

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>42,900</u>
<input type="checkbox"/> Improvements	\$	<u>322,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>365,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>42,900</u>
<input type="checkbox"/> Improvements	\$	<u>255,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>297,900</u>

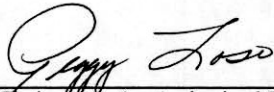
This decision is based on our finding that:

The Board overruled the Assessor's determination of value based on the evidence presented. During the hearing there was recognition of a manifest error admitted to by the Assessor's Office. The Board has taken into consideration all the information provided. This determination is based on the comparable sale provided by the petitioner in the amount of \$185,000 plus the added value of \$113,000 for the additional outbuildings on the subject property. The Board noted that the comparable sales used by the Assessor's Office were all residential and not comparable to the subject property due to it being a pole building.

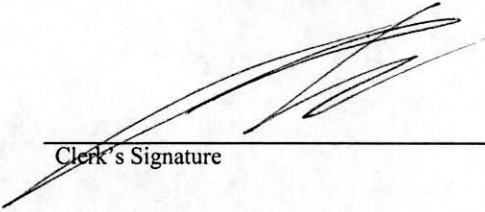
The Board concludes that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 19<sup>th</sup> day of October, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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

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Lewis

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

Petition No: 2017-065, 2017-066,  
2017-067

Taxpayer's Name: Phillip and Melanie Migliaccio

Mailing Address: 320 Kenyon St.

City: Lynchburg

State: VA

Zip Code: 24501

Taxpayer's Parcel No: 003417014000, 002982001000, 004317000000

Hearing Was Held On: October 18, 2018

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

**Decision of Board:**

Value Sustained: see individual order

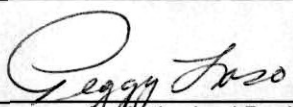
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:33 pm

Ended at (time): 3:31 pm

  
Chairperson (or Authorized Designee)

12/6/18  
Date

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

Property Owner: Phillip and Melanie Migliaccio

Parcel Number(s): 003417014000

Assessment Year: 2017

Petition Number: 2017-065

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>23,800</u>
<input type="checkbox"/> Improvements	\$	<u>86,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>110,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>23,800</u>
<input type="checkbox"/> Improvements	\$	<u>86,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>110,500</u>

This decision is based on our finding that:


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

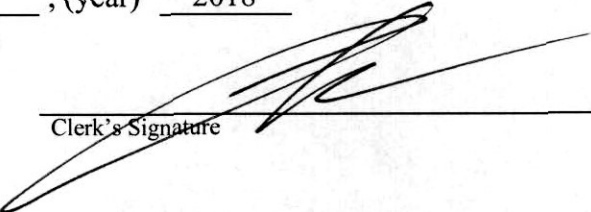
The testimony from the Assessor's office indicated that the Assessor's office made economic adjustments to this property. The Board feels the comparable sales provided by the Assessor's office were clear cogent and compelling.

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 6<sup>th</sup> day of December, (year) 2018

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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

Property Owner: Phillip and Melanie Migliaccio

Parcel Number(s): 002982001000

Assessment Year: 2017

Petition Number: 2017-066

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>17,100</u>
<input type="checkbox"/> Improvements	\$	<u>196,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>213,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>17,100</u>
<input type="checkbox"/> Improvements	\$	<u>196,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>213,300</u>

This decision is based on our finding that:

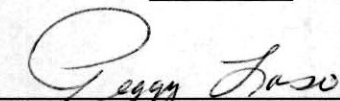
The Board sustained the Assessor's determination of value based upon the evidence presented.

The Board felt the Assessor's comparable sales were clear, cogent, and compelling.

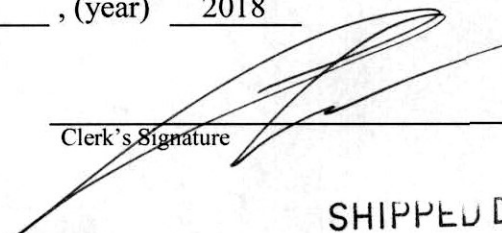
The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 6<sup>th</sup> day of December, (year) 2018



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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Order of the Lewis County

Board of Equalization

Property Owner: Phillip and Melanie Migliaccio

Parcel Number(s): 004317000000

Assessment Year: 2017 Petition Number: 2017-067

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>23,400</u>
<input type="checkbox"/> Improvements	\$	<u>76,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>99,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>23,400</u>
<input type="checkbox"/> Improvements	\$	<u>76,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>99,400</u>

This decision is based on our finding that:

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

This property has many issues that were made apparent to this Board by written and verbal testimony of the appellant. There are issues with the property, that by their admission, the Assessor's Office was not aware of. This petitioner provided cost to cure but the cost did not explain why the items needed to be repaired, only the fact that there were estimates to repair. During the hearing the appellant testified that the property was flooded, and the Assessor's Office said they had no information about that in their files. The appellant also noted foundation issues. The Assessor's representative and appellant agreed that the Assessor's representative would contact the appellant and do a physical inspection of the interior of the 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 6<sup>th</sup> day of December, (year) 2018

Chairperson (or Authorized Designee) Signature

Clerk's Signature

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Phone (866)788-5446

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



Lewis

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

Petition No: 2016-157

Taxpayer's Name: Balmelli Family Ltd.

Mailing Address: 132 Newaukum Valley Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017707001027

Hearing Was Held On: November 15, 2018

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

**Decision of Board:**

Value Sustained: \$69,100.00

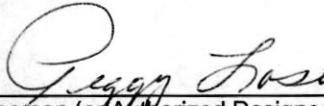
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 11:08 am

Ended at (time): 11:13 am

  
Chairperson (or Authorized Designee)

12/6/18  
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**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Balmelli Family Ltd.  
Parcel Number(s): 017707001027  
Assessment Year: 2016      Petition Number: 2016-157

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>0</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>0</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:

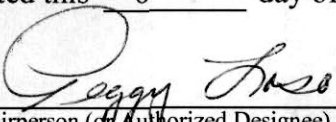
The Board sustains the Assessor's determination of value based upon the evidence presented.

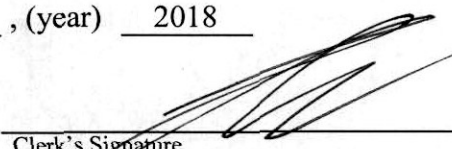
The Board can only use information presented during the hearing in order to make their decision. The appellant provided no comparable sales, and the Assessor's Office did provide sales.

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 6<sup>th</sup> day of December, (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: 2017-141

Taxpayer's Name: Leslie Niemi

Mailing Address: 8034 40<sup>th</sup> Ave NE

City: Seattle

State: WA

Zip Code: 98115

Taxpayer's Parcel No: 024027003000

Hearing Was Held On: November 15, 2018

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

**Decision of Board:**

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

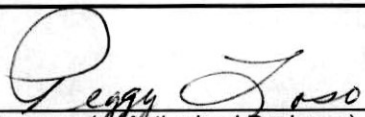
Value Changed From: \$167,300.00 To: \$94,500.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:32 pm

Ended at (time): 2:47 pm

  
Chairperson (or Authorized Designee)

12/6/18  
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**Order of the      Lewis      County**  
**Board of Equalization**

Property Owner: Leslie Niemi  
Parcel Number(s): 024027003000  
Assessment Year: 2017      Petition Number: 2017-141

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>68,400</u>
<input type="checkbox"/> Improvements	\$	<u>98,900</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>167,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>56,000</u>
<input type="checkbox"/> Improvements	\$	<u>38,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>94,500</u>

This decision is based on our finding that:


The Board overrules the Assessor's determination of value based upon the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

This was a complicated hearing. The Board feels that the value placed on this property by the Assessor's Office was based upon incomplete information that the Assessor had. The Assessor trended this property but the trending was based upon an unknown value and was trended unseen. The Assessor's Office last visited this property at the beginning of 2016. Since that time, the appellant had an appraisal done. The appraisal documented the condition and issues on this 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 6<sup>th</sup> day of December, (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: 2017-140

Taxpayer's Name: Living Trust of Mark and Brandee Oppelt

Mailing Address: 701 Washington St.

City: St. Charles

State: MO

Zip Code: 63301

Taxpayer's Parcel No: 028210022000

Hearing Was Held On: November 15, 2018

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

**Decision of Board:**

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

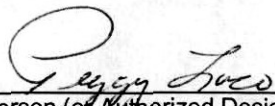
Value Changed From: \$73,900.00 To: \$62,000.00

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:07 pm

Ended at (time): 1:26 pm

  
Chairperson (or Authorized Designee)

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

Property Owner: Living Trust of Mark and Brandee Oppelt

Parcel Number(s): 028210022000

Assessment Year: 2017

Petition Number: 2017-140

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>73,900</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>73,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>62,000</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>62,000</u>

This decision is based on our finding that:

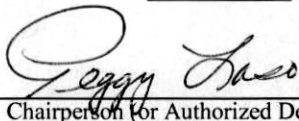
The Board overrules the Assessor's determination of value based upon the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

There is a road going through this property and a portion of this property is swampy. The appellant and Assessor used the same comparable sale at 0 Deer Park Ln that sold for \$62,500. The Assessor also had a second comparable sale that sold for \$60,000. Neither of the comparable sales had the issue of a road dividing the property.

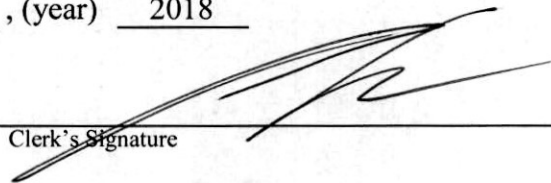
The Board concludes that the petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 6<sup>th</sup> day of December, (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: 2017-111

Taxpayer's Name: Benjamin & Elaine Tolson

Mailing Address: P.O. Box 1346

City: Chewelah

State: WA

Zip Code: 99109

Taxpayer's Parcel No: 005604046002

Hearing Was Held On: November 15, 2018

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

**Decision of Board:**

Value Sustained: \$143,800.00

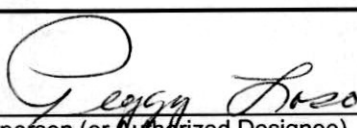
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:04 am

Ended at (time): 9:37 am

  
Chairperson (or Authorized Designee)

12/6/18  
Date

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

Property Owner: Benjamin & Elaine Tolson

Parcel Number(s): 005604046002

Assessment Year: 2017      Petition Number: 2017-111

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>39,000</u>
<input type="checkbox"/> Improvements	\$	<u>104,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>143,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>39,000</u>
<input type="checkbox"/> Improvements	\$	<u>104,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>143,800</u>

This decision is based on our finding that:

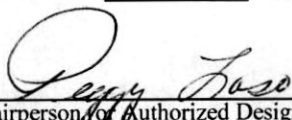
The Board sustained the Assessor's determination of value based upon the evidence presented.

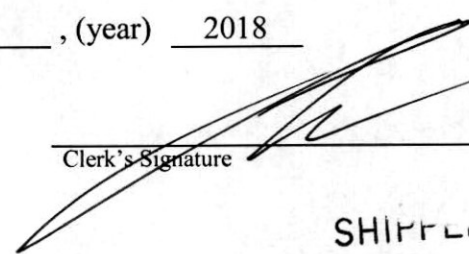
The original assessed value of the subject property was \$173,000. The Assessor's office did inspect the property and made a correction in value due to a manifest error. This Board feels that the Assessor's office did adjust the value of the property to reflect what they saw during inspection.

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 6<sup>th</sup> day of December, (year) 2018

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

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

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### NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at [bta.state.wa.us/appeal/forms.htm](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

SHIRLEY L. HARRIS

Lewis

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

Petition No: 2017-016

Taxpayer's Name: Wilbur Karch

Mailing Address: 188 Macomber Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017779005002

Hearing Was Held On: November 15, 2018

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

**Decision of Board:**

Value Sustained: \$247,500.00

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

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

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:46 am

Ended at (time): 10:03 am



Chairperson (or Authorized Designee)

Date

12/6/18

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

Property Owner: Wilbur Karch  
Parcel Number(s): 017779005002  
Assessment Year: 2017      Petition Number: 2017-016

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>78,000</u>
<input type="checkbox"/> Improvements	\$	<u>169,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>247,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>78,000</u>
<input type="checkbox"/> Improvements	\$	<u>169,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>247,500</u>

This decision is based on our finding that:

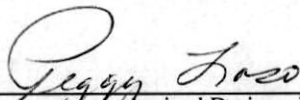
The Board sustained the Assessor's determination of value based upon the evidence presented.

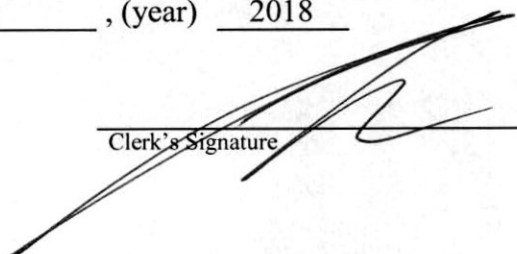
The appellant provided no comparable sales. In reviewing the comparable sales used by the Assessor's office, this Board feels that none of the sales are valid sales. Comparable 1 had an incorrect quality and no adjustment was made, comparable 2 was much newer, and comparable 3 had a view but no basement.

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 6<sup>th</sup> day of December, (year) 2018

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

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

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

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