

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

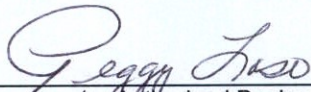
Petition No: 2018-073

Taxpayer's Name: <u>Per Fjugstad</u>		
Mailing Address: <u>P.O. Box 702</u>		
City: <u>Randle</u>	State: <u>WA</u>	Zip Code: <u>98377</u>

Taxpayer's Parcel No: <u>031553002000</u>
Hearing Was Held On: <u>April 25, 2019</u>
Board Members Present: <u>Peggy Laso, Tom Crowson, Paulette Eaton, and Russ Wigley</u>

Decision of Board:
Value Sustained: <u>\$10,400.00</u>
Value Changed From: _____ To: _____
Other: _____

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



Chairperson (or Authorized Designee)

5/2/19

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Per Fjugstad

Parcel Number(s): 031553002000

Assessment Year: 2018

Petition Number: 2018-073

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>10,400</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>10,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>10,400</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>10,400</u>

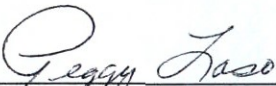
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner provided no documentary evidence to prove a lower value. The Board also felt that the flooding issues with the property were taken into consideration by the Assessor when determining value.

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 2nd day of May, (year) 2019



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: 2018-074

Taxpayer's Name: Per Fjugstad

Mailing Address: P.O. Box 702

City: Randle

State: WA

Zip Code: 98377

Taxpayer's Parcel No: 031548007000

Hearing Was Held On: April 25, 2019

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

Decision of Board:

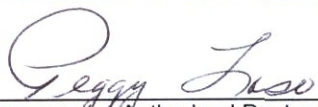
Value Sustained: \$117,700.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 a.m. Ended at (time): _____



Chairperson (or Authorized Designee)

5/2/19

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Per Fjugstad
Parcel Number(s): 031548007000
Assessment Year: 2018 Petition Number: 2018-074

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>19,700</u>
<input type="checkbox"/> Improvements	\$	<u>98,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>117,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>19,700</u>
<input type="checkbox"/> Improvements	\$	<u>98,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>117,700</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 documentary evidence to prove a lower value. The Board also felt that the flooding issues with the property were taken into consideration by the Assessor when determining value.

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 2nd day of May, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

_____ Lewis _____

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-036

Taxpayer's Name: Patricai Frankovich/Lugar

Mailing Address: 344 River Heights Rd.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 021961054000

Hearing Was Held On: April 25, 2019

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

Decision of Board:

Value Sustained: \$517,300.00

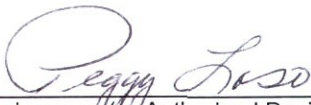
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 a.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

5-2-19

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: Patricia Frankovich/Luger

Parcel Number(s): 021961054000

Assessment Year: 2018

Petition Number: 2018-036

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>101,200</u>
<input type="checkbox"/> Improvements	\$	<u>416,100</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>517,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>101,200</u>
<input type="checkbox"/> Improvements	\$	<u>416,100</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>517,300</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 took all the information provided into consideration. The Board also considered the fact that there is a new industrial park below the property, but as of the date of assessment, the industrial park had not been constructed. There is no documentation showing any impact on values of this neighborhood due to the industrial park.

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 2nd day of May, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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

Petition No: 2018-029

Taxpayer's Name: Rick & Cathy Einar

Mailing Address: 385 A Schmit Rd.

City: Toledo

State: WA

Zip Code: 98591

Taxpayer's Parcel No: 024850001001

Hearing Was Held On: April 25, 2019

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

Decision of Board:

Value Sustained: \$193,100.00

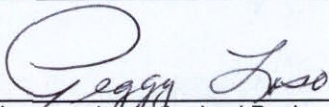
Value Changed From: _____ To: _____

Other: _____

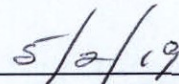
Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:30 p.m.

Ended at (time): _____



Chairperson (or Authorized Designee)



Date

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Order of the Lewis County

Board of Equalization

Property Owner: Rick & Cathy Einar

Parcel Number(s): 024850001001

Assessment Year: 2018

Petition Number: 2018-029

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>47,900</u>
<input type="checkbox"/> Improvements	\$	<u>145,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>193,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>47,900</u>
<input type="checkbox"/> Improvements	\$	<u>145,200</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>193,100</u>

This decision is based on our finding that:

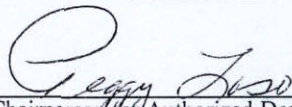
The Board sustained the Assessor's determination of value based upon the evidence presented.

The appellants stated during the hearing that they never received information from the Assessor's Office. The Board offered to reschedule the hearing to allow more time to review the information. The appellant did not want to reschedule the hearing. The Board moved forward with the hearing, requesting the appellants to explain their information. Prior to the end of the hearing, the appellant exited. The Board continued the hearing, allowing the assessor's representatives to present their information.

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 2nd day of May, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

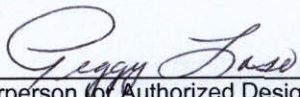
Petition No: 2018-016

Taxpayer's Name: <u>Kelvin & Sharon Arndt</u>			
Mailing Address: <u>105 Julianne Lane</u>			
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>	

Taxpayer's Parcel No: <u>018884011001</u>
Hearing Was Held On: <u>April 25, 2019</u>
Board Members Present: <u>Peggy Laso, Tom Crowson, Paulette Eaton, and Russ Wigley</u>

Decision of Board:
Value Sustained: _____
Value Changed From: <u>\$349,900.00</u> To: <u>\$328,000.00</u>
Other: _____

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>2:00 p.m.</u> Ended at (time): _____


Chairperson (or Authorized Designee)

5/2/19
Date

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Order of the Lewis County
Board of Equalization

Property Owner: Kelvin & Sharon Arndt

Parcel Number(s): 018884011001

Assessment Year: 2018

Petition Number: 2018-016

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>63,000</u>
<input type="checkbox"/> Improvements	\$	<u>286,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>349,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>63,000</u>
<input type="checkbox"/> Improvements	\$	<u>265,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>328,000</u>

This decision is based on our finding that:

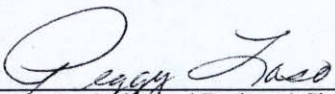
The Board overruled the Assessor's determination of value based upon the evidence presented.

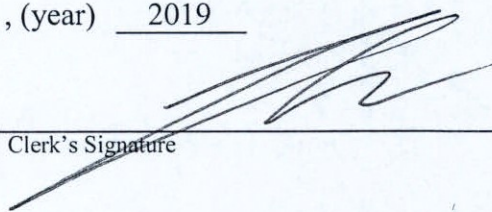
The Board took into consideration all of the evidence provided. The Board felt that the sales and documentary information provided by the appellant best supports a lower value.

The Board concluded 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 2nd day of May, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-028

Taxpayer's Name: David & Traci Hilligoss

Mailing Address: P.O. Box 178

City: Salkum

State: WA

Zip Code: 98582

Taxpayer's Parcel No: 028403034000

Hearing Was Held On: April 25, 2019

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

Decision of Board:

Value Sustained: _____

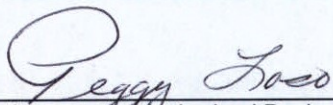
Value Changed From: \$307,900.00 To: \$278,000.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 pm

Ended at (time): _____



Chairperson (or Authorized Designee)

5-2-19

Date

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Order of the Lewis County

Board of Equalization

Property Owner: David & Traci Hilligoss

Parcel Number(s): 028403034000

Assessment Year: 2018

Petition Number: 2018-028

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>56,600</u>
<input type="checkbox"/> Improvements	\$	<u>251,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>307,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>56,600</u>
<input type="checkbox"/> Improvements	\$	<u>221,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>278,000</u>

This decision is based on our finding that:

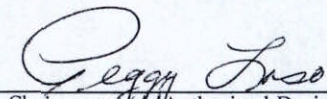
The Board overruled the Assessor's determination of value based upon the evidence presented.

Both the appellant and assessor presented the same sale at 116 Alta Vista Dr. The Board felt that this sale best supports a reduced value. The comparable sale is in a gated community, but is smaller than the subject.

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

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Dated this 2nd day of May, (year) 2019



Chairperson (or Authorized Designee) Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-079

Taxpayer's Name: Ryan Gleason

Mailing Address: 137 London Lane

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017875055003

Hearing Was Held On: April 25, 2019

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

Decision of Board:

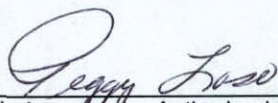
Value Sustained: \$223,700.00

Value Changed From: _____ To: _____

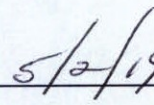
Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:30 p.m. Ended at (time): _____



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Order of the Lewis County

Board of Equalization

Property Owner: Ryan Gleason

Parcel Number(s): 017875055003

Assessment Year: 2018

Petition Number: 2018-079

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>50,000</u>
<input type="checkbox"/> Improvements	\$	<u>173,700</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>223,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>50,000</u>
<input type="checkbox"/> Improvements	\$	<u>173,700</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>223,700</u>

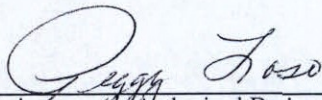
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant provided no comparable sales or documentary evidence.

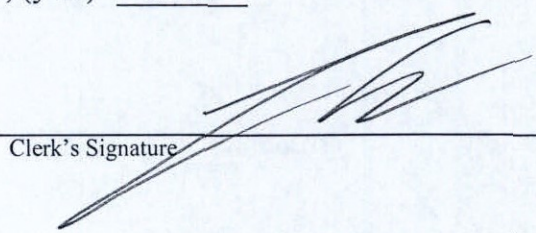
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this 2nd day of May, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-120 through 2018-130

Taxpayer's Name: W. Ken Lilliquist

Mailing Address: 7022 Budd St. NW

City: Olympia State: WA Zip Code: 98502

Taxpayer's Parcel No: see individual orders

Hearing Was Held On: May 2, 2019

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

Decision of Board:

Value Sustained: see individual orders

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

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



Chairperson (or Authorized Designee)

9/26/19
Date

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Order of the Lewis County
Board of Equalization

Property Owner: W. Ken Lilliquist
Parcel Number(s): 017332009018
Assessment Year: 2018 Petition Number: 2018-120

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-121 through 2018-130. Ken Lilliquist participated in the hearing.

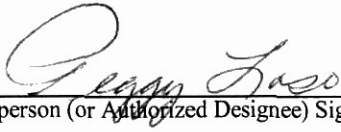
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

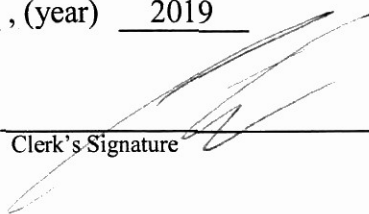
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (year) 2019



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: W. Ken Lilliquist
Parcel Number(s): 017332009019
Assessment Year: 2018 Petition Number: 2018-121

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120 and 2018-122 through 2018-130. Ken Lilliquist participated in the hearing.

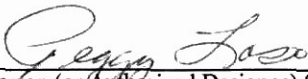
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

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 27th day of June, (year) 2019



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: W. Ken Lilliquist

Parcel Number(s): 017332009024

Assessment Year: 2018

Petition Number: 2018-122

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120, 2018-121 and 2018-123 through 2018-130. Ken Lilliquist participated in the hearing.

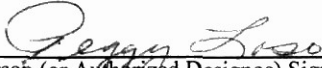
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

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 27th day of June, (year) 2019



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: W. Ken Lilliquist

Parcel Number(s): 017332009025

Assessment Year: 2018

Petition Number: 2018-123

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120 through 2018-122, and 2018-124 through 2018-130. Ken Lilliquist participated in the hearing.

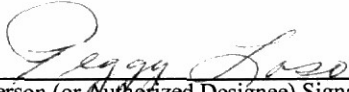
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

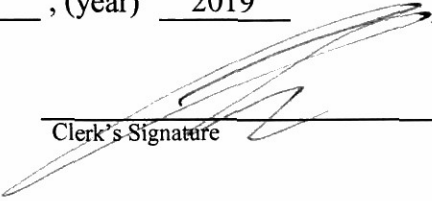
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 26th day of June, (year) 2019



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: W. Ken Lilliquist

Parcel Number(s): 017332009026

Assessment Year: 2018

Petition Number: 2018-124

Having considered the evidence presented by the 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>36,100</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,100</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,100</u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120 through 2018-123 and 2018-125 through 2018-130. Ken Lilliquist participated in the hearing.

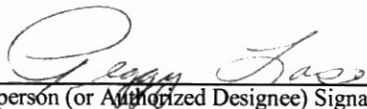
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

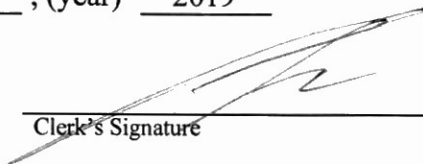
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (year) 2019



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: W. Ken Lilliquist

Parcel Number(s): 017332009027

Assessment Year: 2018

Petition Number: 2018-125

Having considered the evidence presented by the 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>36,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,000</u>

BOE True and Fair Value Determination

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

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120 through 2018-124 and 2018-126 through 2018-130. Ken Lilliquist participated in the hearing.

Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

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 27th day of June, (year) 2019


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: W. Ken Lilliquist

Parcel Number(s): 017332009028

Assessment Year: 2018

Petition Number: 2018-126

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120 through 2018-125 and 2018-127 through 2018-130. Ken Lilliquist participated in the hearing.

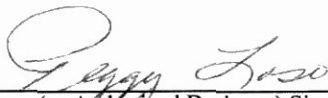
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

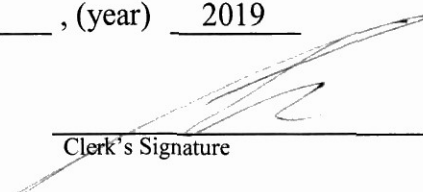
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (year) 2019



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: W. Ken Lilliquist

Parcel Number(s): 017332009029

Assessment Year: 2018

Petition Number: 2018-127

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>36,600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,600</u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120 through 2018-126 and 2018-128 through 2018-130. Ken Lilliquist participated in the hearing.

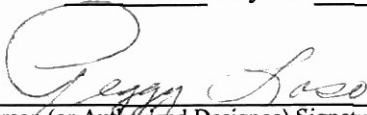
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

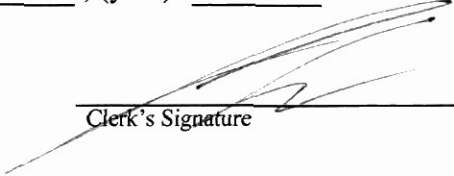
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (year) 2019



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: W. Ken Lilliquist

Parcel Number(s): 017332009030

Assessment Year: 2018

Petition Number: 2018-128

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>36,600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,600</u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120 through 2018-127, 2018-129, and 2018-130. Ken Lilliquist participated in the hearing.

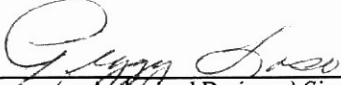
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

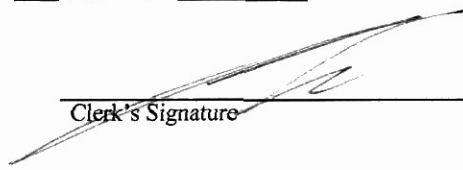
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (year) 2019



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: W. Ken Lilliquist

Parcel Number(s): 017332009031

Assessment Year: 2018

Petition Number: 2018-129

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>36,600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,600</u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120 through 2018-128 and 2018-130. Ken Lilliquist participated in the hearing.

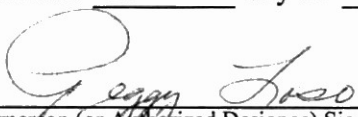
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

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 27th day of June, (year) 2019


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: W. Ken Lilliquist
Parcel Number(s): 017332009032
Assessment Year: 2018 Petition Number: 2018-130

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-120 through 2018-129. Ken Lilliquist participated in the hearing.

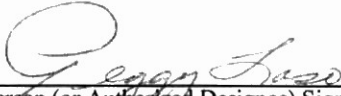
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

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 27th day of June, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-116 through 2018-119

Taxpayer's Name: Melissa Jenkins

Mailing Address: 2234 29th Ct. NW

City: Olympia

State: WA

Zip Code: 98502

Taxpayer's Parcel No: see individual orders

Hearing Was Held On: May 2, 2019

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

Decision of Board:

Value Sustained: see individual orders

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

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


Chairperson (or Authorized Designee)

9/26/19
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: Melissa Jenkins

Parcel Number(s): 017332009020

Assessment Year: 2018

Petition Number: 2018-116

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>36,100</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,100</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,100</u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-117 through 2018-119. Ken Lilliquist participated in the hearing on behalf of Melissa Jenkins.

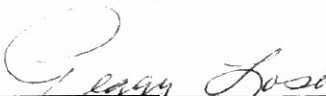
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

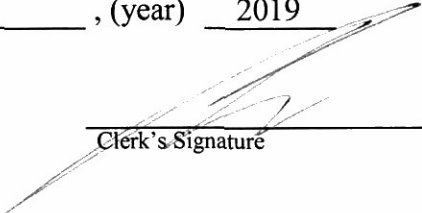
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this 27th day of June, (year) 2019



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: Melissa Jenkins

Parcel Number(s): 017332009021

Assessment Year: 2018

Petition Number: 2018-117

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>36,100</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,100</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,100</u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-116, 2018-118, and 2018-119. Ken Lilliquist participated in the hearing on behalf of Melissa Jenkins.

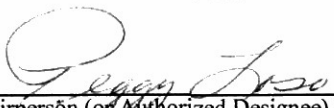
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

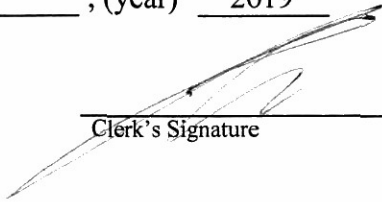
The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

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 27th day of June, (year) 2019


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: Melissa Jenkins

Parcel Number(s): 017332009022

Assessment Year: 2018

Petition Number: 2018-118

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>36,100</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,100</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,100</u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-116, 2018-117, and 2018-119. Ken Lilliquist participated in the hearing on behalf of Melissa Jenkins.

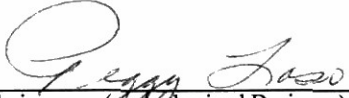
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

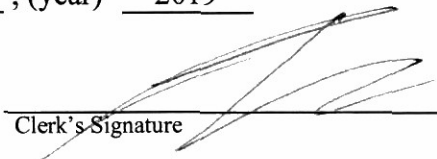
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (year) 2019



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: Melissa Jenkins

Parcel Number(s): 017332009023

Assessment Year: 2018

Petition Number: 2018-119

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>36,100</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,100</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,100</u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. The Board heard this petition along with petition numbers 2018-116 through 2018-118. Ken Lilliquist participated in the hearing on behalf of Melissa Jenkins.

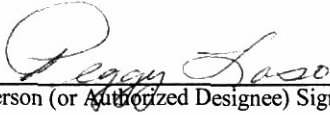
Mr. Lilliquist testified that the subject property is undeveloped land with no road frontage. During the hearing, the petitioner noted that he had a letter from Lewis County stating that he does not have 5-acre parcels. The petitioner stated he had a survey map recorded in the Assessor's Office years ago and the building department called it an assessors plot. He said the building department said the Assessor does have the authority to create separate parcels. The petitioner did not provide a copy of the letter in question. The Board recommended the petitioner provide a copy of the letter to the Assessor's Office.

The Board finds that the Assessor adjusted the value through a manifest error correction. In addition, the petitioner did not provide evidence to warrant a reduction in the valuation.

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

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Dated this 27th day of June, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-032

Taxpayer's Name: David Noyes

Mailing Address: 511 Yew St.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 000807000000

Hearing Was Held On: May 2, 2019

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

Decision of Board:

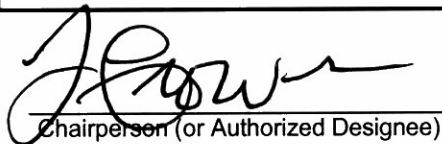
Value Sustained: \$84,800.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 p.m. Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
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: David Noyes
Parcel Number(s): 000807000000
Assessment Year: 2018 Petition Number: 2018-032

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>32,300</u>
<input type="checkbox"/> Improvements	\$	<u>52,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>84,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>32,300</u>
<input type="checkbox"/> Improvements	\$	<u>52,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>84,800</u>

This decision is based on our finding that:

It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. David Noyes participated in the hearing.

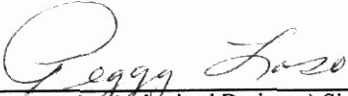
Mr. Noyes testified that the property has flooded twice and has dry rot, needs to be painted, needs a new roof, and needs to have the wiring updated.

The appellant did not provide documentation to warrant a reduction in value.

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 27th day of June, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

SHIPPED JUN 27 2019

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-013

Taxpayer's Name: Mary Shahan

Mailing Address: 136 SW 1st St.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 004155000000

Hearing Was Held On: May 2, 2019

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

Decision of Board:

Value Sustained: \$226,300.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 p.m. Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
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: Mary Shahan
Parcel Number(s): 004155000000
Assessment Year: 2018 Petition Number: 2018-013

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>37,000</u>
<input type="checkbox"/> Improvements	\$	<u>189,300</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>226,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>37,000</u>
<input type="checkbox"/> Improvements	\$	<u>189,300</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>226,300</u>

This decision is based on our finding that:

It was noted during the hearing that there was a manifest error correction and the total value of the property was reduced to \$226,300. The Petitioner did not participate in the hearing.

The Board sustained the Assessor's determination of value based upon the testimony and evidence presented.

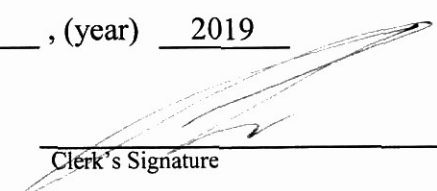
The Board concluded that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (year) 2019



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: 2018-046

Taxpayer's Name: Matthew and Tiffany Etherton

Mailing Address: 649 Pennsylvania Ave.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 004393001000

Hearing Was Held On: May 16, 2019

Board Members Present: Tom Crowson and Russ Wigley

Decision of Board:

Value Sustained: \$462,900.00


Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

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

Ended at (time): _____



Chairperson (or Authorized Designee)

9/26/19

Date

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eOrder of the Lewis County

Board of Equalization

Property Owner: Matthew and Tiffany Etherton

Parcel Number(s): 004393001000

Assessment Year: 2018

Petition Number: 2018-046

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>58,500</u>
<input type="checkbox"/> Improvements	\$	<u>404,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>462,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>58,500</u>
<input type="checkbox"/> Improvements	\$	<u>404,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>462,900</u>

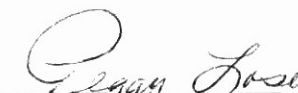
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the testimony and evidence presented. Tiffany Etherton participated in the hearing.

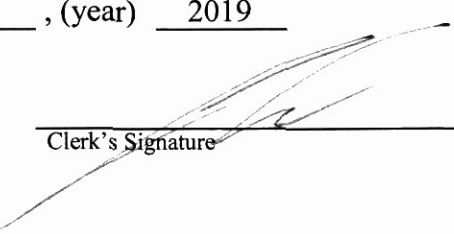
The Board concluded that the petitioner's comparable sales were not in the same neighborhood and there were no adjustments for value. The Assessor's comparable sales were in the same neighborhood but the Board felt the adjustments were extreme in some cases. Due to the presumption of correction by the assessor, the board felt there was not enough 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 27th day of June, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-008, 2018-009,
and 2018-010

Taxpayer's Name: David & Kathleen Nelson

Mailing Address: 3109 5th Ave Ct. SW

City: Puyallup

State: WA

Zip Code: 98371

Taxpayer's Parcel No: 016435001003, 016435001004, and 016435001005

Hearing Was Held On: May 16, 2019

Board Members Present: Tom Crowson and Russ Wigley

Decision of Board:

Value Sustained: see individual orders

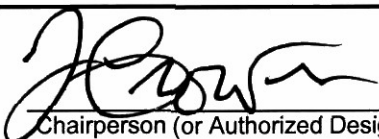
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 p.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

9/26/19

Date

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Order of the Lewis County
Board of Equalization

Property Owner: David & Kathleen Nelson

Parcel Number(s): 016435001003

Assessment Year: 2018

Petition Number: 2018-008

Having considered the evidence presented by the 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>36,100</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,100</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,100</u>

This decision is based on our finding that:

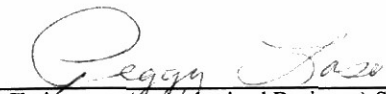
The Board sustained the Assessor's determination of value based upon the testimony and evidence presented. The Board heard this petition along with petition numbers 2018-009 and 2018-010.

The Petitioner shared concerns that the property is not suited for residential use. The property was logged in 2005 and was not replanted. The Petitioner stated the Assessor's comparable sales are all sales suited for residential. The subject property is off a steep logging road.

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 27th day of June, (year) 2019



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: David & Kathleen Nelson

Parcel Number(s): 016435001004

Assessment Year: 2018

Petition Number: 2018-009

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

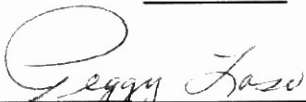
The Board sustained the Assessor's determination of value based upon the testimony and evidence presented. The Board heard this petition along with petition numbers 2018-008 and 2018-010.

The Petitioner shared concerns that the property is not suited for residential use. The property was logged in 2005 and was not replanted. The Petitioner stated the Assessor's comparable sales are all sales suited for residential. The subject property is off a steep logging road.

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 27th day of June, (year) 2019



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: David & Kathleen Nelson

Parcel Number(s): 016435001005

Assessment Year: 2018

Petition Number: 2018-010

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

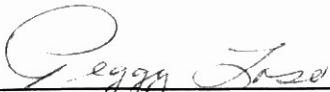
The Board sustained the Assessor's determination of value based upon the testimony and evidence presented. The Board heard this petition along with petition numbers 2018-008 and 2018-010.

The Petitioner shared concerns that the property is not suited for residential use. The property was logged in 2005 and was not replanted. The Petitioner stated the Assessor's comparable sales are all sales suited for residential. The subject property is off a steep logging road.

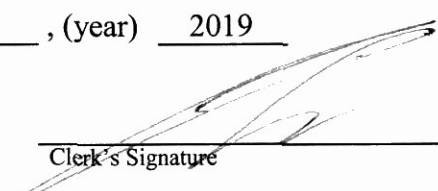
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (year) 2019



Chairperson (or Authorized Designee) Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-018

Taxpayer's Name: Benjamin Pacatte

Mailing Address: 119 Nisqually Way

City: Ashford State: WA Zip Code: 98304

Taxpayer's Parcel No: 010567003000

Hearing Was Held On: May 16, 2019

Board Members Present: Tom Crowson and Russ Wigley

Decision of Board:


Value Sustained: \$196,400.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:30 p.m. Ended at (time): _____



Chairperson (or Authorized Designee)

9/26/19

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: Benjamin Pacatte

Parcel Number(s): 010567003000

Assessment Year: 2018

Petition Number: 2018-018

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>17,000</u>
<input type="checkbox"/> Improvements	\$	<u>179,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>196,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>17,000</u>
<input type="checkbox"/> Improvements	\$	<u>179,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>196,400</u>

This decision is based on our finding that:

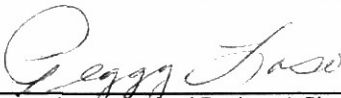
It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. Benjamin Pacatte participated in the hearing.

Mr. Pacatte testified that the creek is encroaching his property behind his house. He provided information regarding a refinance of his home in 2017.

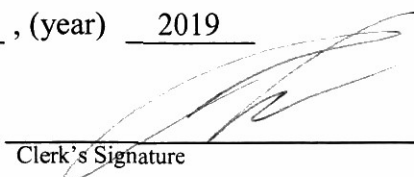
The Board concluded that the petitioner did not provide documentation to warrant a reduction in value and did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 27th day of June, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-019, 2018-020,
2018-021, and 2018-
022

Taxpayer's Name: LaVerne Troxel

Mailing Address: 259 Kehoe Rd.

City: Randle

State: WA

Zip Code: 98377

Taxpayer's Parcel No: 031776002001, 031776002002, 031776002003, 031776002004

Hearing Was Held On: May 23, 2019

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

Decision of Board:

Value Sustained: see individual orders

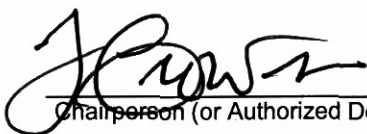
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

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

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
Date

Order of the Lewis County
Board of Equalization

Property Owner: LaVerne Troxel
Parcel Number(s): 031776002001
Assessment Year: 2018 Petition Number: 2018-019

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>46,100</u>
<input type="checkbox"/> Improvements	\$	<u>97,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>143,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>46,100</u>
<input type="checkbox"/> Improvements	\$	<u>97,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>143,900</u>

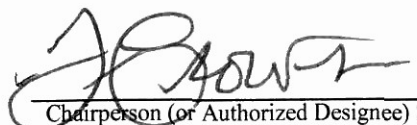
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner provided no documentary evidence to prove a lower value.

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 17th day of July, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

SHIPPED JUL 17 2019

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: LaVerne Troxel
Parcel Number(s): 031776002002
Assessment Year: 2018 Petition Number: 2018-020

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>55,900</u>
<input type="checkbox"/> Improvements	\$	<u>59,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>115,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>55,900</u>
<input type="checkbox"/> Improvements	\$	<u>59,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>115,500</u>

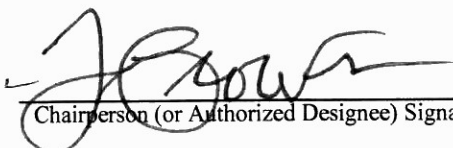
This decision is based on our finding that:

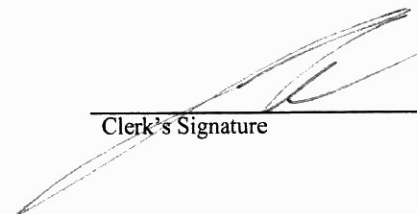
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner provided no documentary evidence to prove a lower value.

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 17th day of July, (year) 2019


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: LaVerne Troxel
Parcel Number(s): 031776002003
Assessment Year: 2018 Petition Number: 2018-021

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

BOE True and Fair Value Determination

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

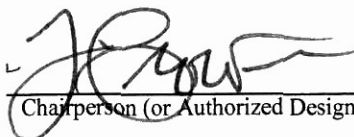
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner provided no documentary evidence to prove a lower value.

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 17th day of July, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

SHIPPED JUL 17 2019

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: LaVerne Troxel
Parcel Number(s): 031776002004
Assessment Year: 2018 Petition Number: 2018-022

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>65,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>65,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>65,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>65,500</u>

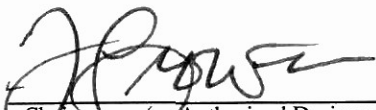
This decision is based on our finding that:


The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner provided no documentary evidence to prove a lower value.

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 17th day of July, (year) 2019



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: 2018-054

Taxpayer's Name: Russell and Diane Weiner

Mailing Address: 801 H St.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 001789000000

Hearing Was Held On: May 23, 2019

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

Decision of Board:

Value Sustained: _____

Value Changed From: \$386,200.00 To: \$360,000.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 a.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
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: Russell and Diane Weiner

Parcel Number(s): 001789000000

Assessment Year: 2018

Petition Number: 2018-054

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>32,300</u>
<input type="checkbox"/> Improvements	\$	<u>353,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>386,200</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>32,300</u>
<input type="checkbox"/> Improvements	\$	<u>327,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>360,000</u>

This decision is based on our finding that:

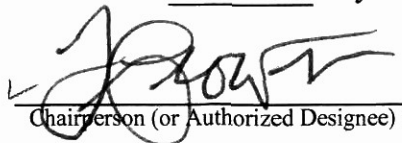
The Board overruled the Assessor's determination of value based upon the evidence presented.

Both the Assessor and petitioner used comparable sale at 82 NW North St. The Board feels this is a good comparable to the subject property. The Assessor valued this property at \$392,600 after adjustment. The Board considered additional adjustments. The North St. property has a larger lot size and view.

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

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

Dated this 17th day of July, (year) 2019



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: 2018-044

Taxpayer's Name: Erik West & Laurie Dowell (West)

Mailing Address: 134 Otter Fox Ln

City: Winlock

State: WA

Zip Code: 98596

Taxpayer's Parcel No: 015288001028

Hearing Was Held On: May 23, 2019

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

Decision of Board:

Value Sustained: \$345,900.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 p.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

9/26/19
Date

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Order of the Lewis County
Board of Equalization

Property Owner: Erik West & Laurie Dowell (West)

Parcel Number(s): 015288001028

Assessment Year: 2018

Petition Number: 2018-044

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>37,100</u>
<input type="checkbox"/> Improvements	\$	<u>308,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>345,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>37,100</u>
<input type="checkbox"/> Improvements	\$	<u>308,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>345,900</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 an appraisal dated November 5, 2018.

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 17th day of July, (year) 2019



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: 2018-149

Taxpayer's Name: Karla Mitchell

Mailing Address: 131 Valley Meadows Loop

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 010145149000

Hearing Was Held On: May 23, 2019

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

Decision of Board:

Value Sustained: \$204,800.00

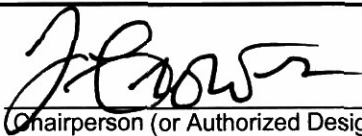
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:30 p.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
Date

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Order of the Lewis County
Board of Equalization

Property Owner: Karla Mitchell
Parcel Number(s): 010145149000
Assessment Year: 2018 Petition Number: 2018-149

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>55,000</u>
<input type="checkbox"/> Improvements	\$	<u>149,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>204,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>55,000</u>
<input type="checkbox"/> Improvements	\$	<u>149,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>204,800</u>

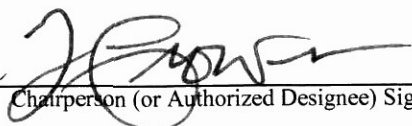
This decision is based on our finding that:

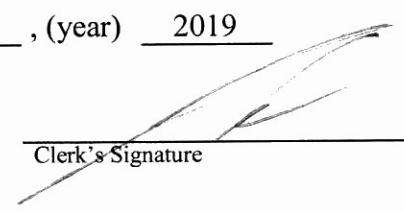
The Board sustained the Assessor's determination of value based upon the evidence presented.

The 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 17th day of July, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-199 & 2018-200

Taxpayer's Name: Robert Whitfield Jr.

Mailing Address: 3700 Mayberry Rd.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 032628009000 and 021506000000

Hearing Was Held On: May 23, 2019

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

Decision of Board:

Value Sustained: see individual orders

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:30 p.m. Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
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Order of the Lewis County
Board of Equalization

Property Owner: Robert Whitfield Jr.

Parcel Number(s): 032628009000

Assessment Year: 2018

Petition Number: 2018-199

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

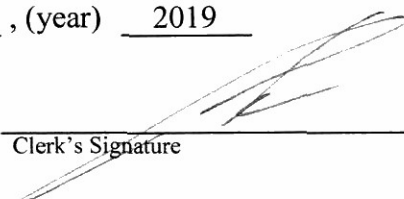
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner provided no documentary evidence to prove a lower value.

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 17th day of July, (year) 2019


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: Robert Whitfield Jr.
Parcel Number(s): 021506000000
Assessment Year: 2018 Petition Number: 2018-200

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>28,500</u>
<input type="checkbox"/> Improvements	\$	<u>21,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>50,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>28,500</u>
<input type="checkbox"/> Improvements	\$	<u>21,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>50,000</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 documentary evidence to prove a lower value.

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 17th day of July, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-228

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: May 30, 2019

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

Decision of Board:

Value Sustained: _____

Value Changed From: \$47,100.00 To: \$46,200.00

Other: _____

Recorded on Tape No: Digital Recording

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

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
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: 2018 Petition Number: 2018-228

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>41,800</u>
<input type="checkbox"/> Improvements	\$	<u>5,300</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>47,100</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 overruled the Assessor's determination of value based upon the evidence presented.

It is opinion of this Board that the value of the property has not changed. Based on pictures and information provided by the appellant, the Board believes that this building has deteriorated.

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

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

Dated this 17th day of July, (year) 2019


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: 2018-224

Taxpayer's Name: Robert & Debra May

Mailing Address: 173 Rosebrook Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 017039003000

Hearing Was Held On: May 30, 2019

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

Decision of Board:

Value Sustained: \$236,200.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:30 a.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
Date

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

Order of the Lewis County
Board of Equalization

Property Owner: Robert & Debra May
Parcel Number(s): 017039003000
Assessment Year: 2018 Petition Number: 2018-224

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>52,100</u>
<input type="checkbox"/> Improvements	\$	<u>184,100</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>236,200</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>52,100</u>
<input type="checkbox"/> Improvements	\$	<u>184,100</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>236,200</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 documentary evidence to prove a lower value.

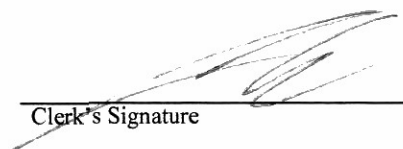
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 17th day of July, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-080

Taxpayer's Name: Stephen & Sandra Anderson

Mailing Address: 200 Larson Rd.

City: Silver Creek

State: WA

Zip Code: 98585

Taxpayer's Parcel No: 029085001001

Hearing Was Held On: May 30, 2019

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

Decision of Board:

Value Sustained: _____

Value Changed From: \$205,900.00 To: \$152,300.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:30 a.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
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: Stephen & Sandra Anderson
Parcel Number(s): 029085001001
Assessment Year: 2018 Petition Number: 2018-080

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>48,500</u>
<input type="checkbox"/> Improvements	\$	<u>157,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>205,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>22,000</u>
<input type="checkbox"/> Improvements	\$	<u>130,300</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>152,300</u>

This decision is based on our finding that:

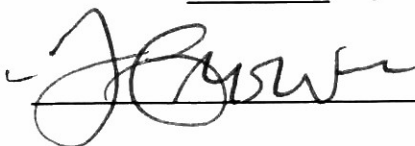
The Board overruled the Assessor's determination of value based upon the evidence presented.

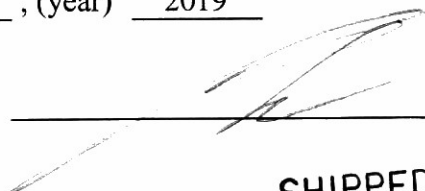
This piece of property has had multiple slides. It is the opinion of this board to reduce the value of this property based on the testimony presented. The Board reduced the improvement value to the previous value due to there being no comparable properties with the same hazards as the subject property. The Board feels that there are not comparable sales to prove and increase or decrease from the previous assessment. In addition, the Board reduced the land value in half due to the hazard and that there are only 2 acres of usable land.

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

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

Dated this 17th day of July, (year) 2019





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Chairperson (or Authorized Designee) Signature

Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-140

Taxpayer's Name: Janett Baker

Mailing Address: 107 James St.

City: Longview

State: WA

Zip Code: 98632

Taxpayer's Parcel No: 010592020000

Hearing Was Held On: May 30, 2019

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

Decision of Board:

Value Sustained: \$48,600.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 a.m. Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
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: Janett Baker
Parcel Number(s): 010592020000
Assessment Year: 2018 Petition Number: 2018-140

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>48,600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>48,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>48,600</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>48,600</u>

This decision is based on our finding that:


It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. Janett Baker did not participate in the hearing.

Ms. Baker stated on her petition that this lot has no septic system and one cannot be put in. Ms. Baker did not provide documentation to prove this information or to prove a lower value.

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 17th day of July, (year) 2019


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: 2018-281, 2018-282,
and 2018-283

Taxpayer's Name: <u>Diana Mitchell</u>		
Mailing Address: <u>115 Matilda View Dr.</u>		
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>

Taxpayer's Parcel No: <u>014485004003, 014485004001, and 014485004002</u>	
Hearing Was Held On: <u>May 30, 2019</u>	
Board Members Present: <u>Peggy Laso, Tom Crowson, and Russ Wigley</u>	

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

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:30 a.m.</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

9/26/19

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: Diana Mitchell

Parcel Number(s): 014485004003

Assessment Year: 2018

Petition Number: 2018-281

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>32,500</u>
<input type="checkbox"/> Improvements	\$	<u>198,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>230,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>32,500</u>
<input type="checkbox"/> Improvements	\$	<u>198,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>230,700</u>

This decision is based on our finding that:

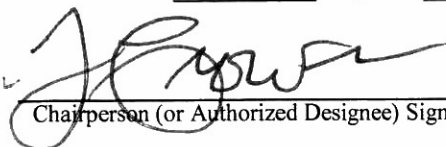
The Board sustained the Assessor's determination of value based upon the evidence presented.

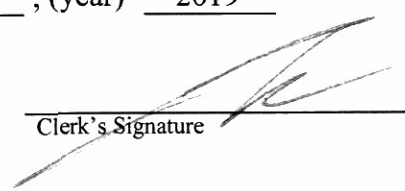
The appellant testified using information provided by the Assessor's Office in there trending documentation. The appellant did not provide this information in advance, had she done that and elaborated on the information we may have been able to make a different determination.

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 17th day of July, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: Diana Mitchell
Parcel Number(s): 014485004001
Assessment Year: 2018 Petition Number: 2018-282

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>31,800</u>
<input type="checkbox"/> Improvements	\$	<u>213,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>245,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>31,800</u>
<input type="checkbox"/> Improvements	\$	<u>213,200</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:

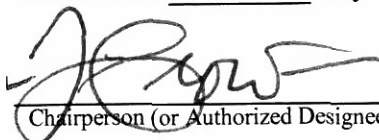
The Board sustained the Assessor's determination of value based upon the evidence presented.

The appellant testified using information provided by the Assessor's Office in there trending documentation. The appellant did not provide this information in advance, had she done that and elaborated on the information we may have been able to make a different determination.

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 17th day of July, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: Diana Mitchell
Parcel Number(s): 014485004002
Assessment Year: 2018 Petition Number: 2018-283

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>32,500</u>
<input type="checkbox"/> Improvements	\$	<u>357,300</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>389,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>32,500</u>
<input type="checkbox"/> Improvements	\$	<u>357,300</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>389,800</u>

This decision is based on our finding that:

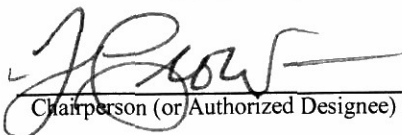
The Board sustained the Assessor's determination of value based upon the evidence presented.

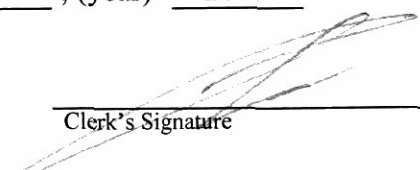
The appellant testified using information provided by the Assessor's Office in there trending documentation. The appellant did not provide this information in advance, had she done that and elaborated on the information we may have been able to make a different determination.

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 17th day of July, (year) 2019


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: 2018-077

Taxpayer's Name: Clinton & Edith Glascock

Mailing Address: 190 Garrett Lp.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 018942017000

Hearing Was Held On: May 30, 2019

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

Decision of Board:

Value Sustained: _____

Value Changed From: \$373,900.00 To: \$357,000.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 pm

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Clinton & Edith Glascock

Parcel Number(s): 018942017000

Assessment Year: 2018

Petition Number: 2018-077

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	\$	<u>61,300</u>
<input type="checkbox"/> Improvements	\$	<u>312,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>373,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>61,300</u>
<input type="checkbox"/> Improvements	\$	<u>295,700</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>357,000</u>

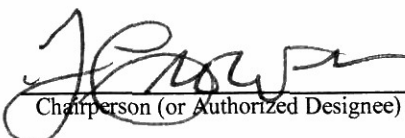
This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The Assessor's comparable 1 was the most comparable to subject property and proved a reduced value.

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

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

Dated this 17th day of July, (year) 2019


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: 2018-076

Taxpayer's Name: Gene Segrist

Mailing Address: 2929 E. Garnet Lane

City: Orange

State: CA

Zip Code: 92869

Taxpayer's Parcel No: 750020403068

Hearing Was Held On: May 30, 2019

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

Decision of Board:

Value Sustained: _____

Value Changed From: \$44,400.00 To: \$30,000.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 p.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
Date

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Order of the Lewis County
Board of Equalization

Property Owner: Gene Segrist

Parcel Number(s): 750020403068

Assessment Year: 2018 Petition Number: 2018-076

Having considered the evidence presented by the 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>44,400</u>
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	<u>44,400</u>

BOE True and Fair Value Determination

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

This decision is based on our finding that:

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

There was massive amount of information presented to this board by both parties. This board based there decision on three very good sales.

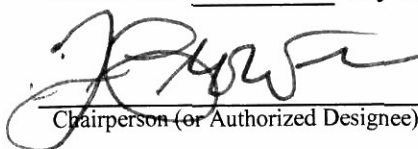
- 222 Maple Ave. NW SP 5- Built in 1995, 100 sq. ft. larger. Sold on 9/11/17 for \$30,000
- 222 Maple Ave NW SP 24- Built in 1995, same size as subject property. Sold on 8/1/16 for \$38,000.
- 271 Romerman Rd. SP10 –Built in 1993, same size as subject. Sold on 9/9/16 for \$32,000

Board moves to reduce to \$30,000 based on all the information provided.

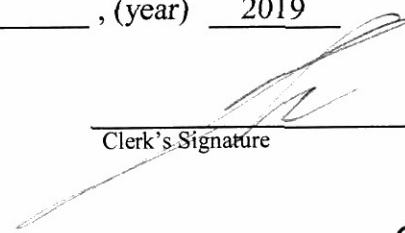
The Board concluded that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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

Dated this 17th day of July, (year) 2019



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: 2018-051 through 2018-053

Taxpayer's Name: Robert Reynolds

Mailing Address: 2822 N. Union Ave.

City: Tacoma

State: WA

Zip Code: 98407

Taxpayer's Parcel No: 011216117000, 011216118000, and 011216116000

Hearing Was Held On: June 27, 2019

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

Decision of Board:

Value Sustained: _____

Value Changed From: _____ To: _____

Other: see individual record

Recorded on Tape No: Digital Recording

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

Ended at (time): _____



Chairperson (or Authorized Designee)

9/26/19

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Robert Reynolds

Parcel Number(s): 011216117000

Assessment Year: 2018

Petition Number: 2018-051

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

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

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

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

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

Dated this 8th day of August, (year) 2019

Pauline Eaton
Chairperson (or Authorized Designee) Signature

[Signature]
Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Robert Reynolds

Parcel Number(s): 011216118000

Assessment Year: 2018

Petition Number: 2018-052

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

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

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

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

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

Dated this 8th day of August, (year) 2019

Paulette Eaton
Chairperson (or Authorized Designee) Signature

[Signature]
Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Robert Reynolds

Parcel Number(s): 011216116000

Assessment Year: 2018

Petition Number: 2018-053

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

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

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

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

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

Dated this 8th day of August, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

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

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-152

Taxpayer's Name: Brian & Cheryl Evans

Mailing Address: 175 Gleason Rd.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 021257001002

Hearing Was Held On: June 27, 2019

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

Decision of Board:

Value Sustained: _____

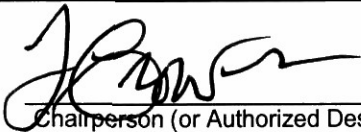
Value Changed From: \$232,200.00 To: \$229,100.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 am

Ended at (time): _____



Chairperson (or Authorized Designee)

9/26/19

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: Brian and Cheryl Evans

Parcel Number(s): 021257001002

Assessment Year: 2018

Petition Number: 2018-152

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

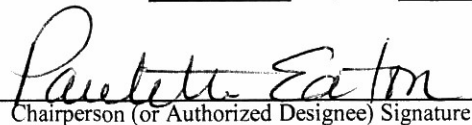
The Board overrules the Assessor's determination of value based upon the evidence presented.

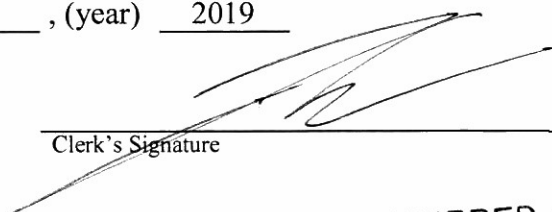
The petitioner shared information regarding an outbuilding on the subject property that collapsed. The Assessor office valued the outbuilding at \$3,100. The Board moved to remove that value from the improvement value.

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

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

Dated this 8th day of August, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

SHIPPED AUG 09 2019

NOTICE
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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-086 through 2018-088

Taxpayer's Name: Kevin Drake

Mailing Address: P.O. Box 42

City: Silver Creek

State: WA

Zip Code: 98585

Taxpayer's Parcel No: 028646000000, 028645002000, and 028643000000

Hearing Was Held On: June 27, 2019

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

Decision of Board:

Value Sustained: _____

Value Changed From: _____ To: _____

Other: see individual record

Recorded on Tape No: Digital Recording

Hearing Began at (time): 11:00 a.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

9/26/19

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Kevin Drake

Parcel Number(s): 028646000000

Assessment Year: 2018

Petition Number: 2018-086

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:


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

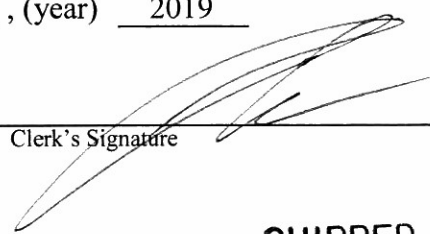
The petitioner provided four comparable sale. The Board did not feel the sales were arm's length sales. Two sales were foreclosures, one was a real-estate contract, and the other was an estate sale.

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

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

Dated this 8th day of August, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: Kevin Drake
Parcel Number(s): 028645002000
Assessment Year: 2018 Petition Number: 2018-087

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

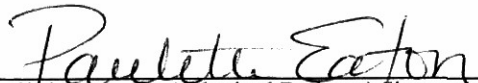
This decision is based on our finding that:

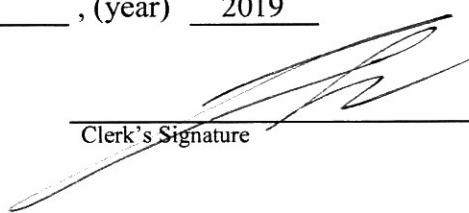
The Board sustained the Assessor's determination of value based upon the testimony and evidence presented. The petitioner was not present at the hearing and did not provide any documentary evidence.

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

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

Dated this 8th day of August, (year) 2019


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: Kevin Drake
Parcel Number(s): 028643000000
Assessment Year: 2018 Petition Number: 2018-088

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

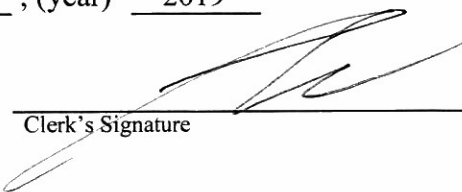
The Board sustained the Assessor's determination of value based upon the testimony and evidence presented. The petitioner was not present at the hearing and did not provide any documentary evidence.

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

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

Dated this 8th day of August, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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

Petition No: 2018-037 and 2018-038

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

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

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

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



Chairperson (or Authorized Designee)

9/26/19

Date

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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: Dana & Diana Wolfe

Parcel Number(s): 028751017000

Assessment Year: 2018

Petition Number: 2018-037

Having considered the evidence presented by the 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>87,000</u>
<input type="checkbox"/> Improvements	\$	<u>44,900</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>131,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>87,000</u>
<input type="checkbox"/> Improvements	\$	<u>44,900</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>131,900</u>

This decision is based on our finding that:

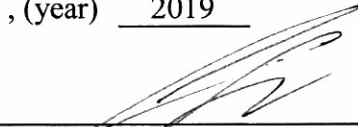
The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant did not participate in the hearing and did not provide documentary evidence.

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

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

Dated this 8th day of August, (year) 2019


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: Dana & Diana Wolfe

Parcel Number(s): 008567000000

Assessment Year: 2018

Petition Number: 2018-038

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>13,700</u>
<input type="checkbox"/> Improvements	\$	<u>63,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>77,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>13,700</u>
<input type="checkbox"/> Improvements	\$	<u>58,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>72,100</u>

This decision is based on our finding that:

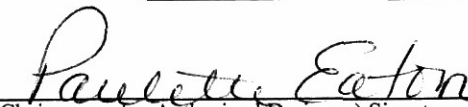
The Board overrules the Assessor's determination of value based upon the evidence presented.

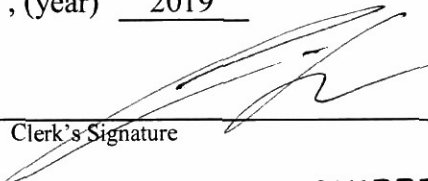
The Assessor made adjustments to their comparable sales but did not make adjustments to the condition of comparable three. The Board feels that the Assessor's sales prove a reduced value in the amount of \$5,200 to the improvement value.

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

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

Dated this 8th day of August, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-190

Taxpayer's Name: Ralph Eck

Mailing Address: 126 E. Zola Dr.

City: Cinebar

State: WA

Zip Code: 98533

Taxpayer's Parcel No: 028362001009

Hearing Was Held On: August 1, 2019

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

Decision of Board:

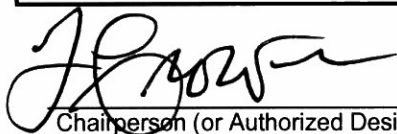
Value Sustained: \$236,700.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

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



Chairperson (or Authorized Designee)

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Ralph Eck

Parcel Number(s): 028362001009

Assessment Year: 2018

Petition Number: 2018-190

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>89,000</u>
<input type="checkbox"/> Improvements	\$	<u>147,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>236,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>89,000</u>
<input type="checkbox"/> Improvements	\$	<u>147,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>236,700</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 did participate in the hearing but did not provide documentary evidence to support a lower value.

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 19th day of September, (year) 2019


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: 2018-214

Taxpayer's Name: Glen & Frances Swartz

Mailing Address: 252 Coma Rd.

City: Winlock

State: WA

Zip Code: 98596

Taxpayer's Parcel No: 012329005000

Hearing Was Held On: July 30, 2019

Board Members Present: Tom Crowson, Dennis Blake, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$300,800.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 p.m. Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
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: Glen and Frances Swartz

Parcel Number(s): 012329005000

Assessment Year: 2018

Petition Number: 2018-214

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>33,400</u>
<input type="checkbox"/> Improvements	\$	<u>267,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>300,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>33,400</u>
<input type="checkbox"/> Improvements	\$	<u>267,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>300,800</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant did not participate in the hearing and did not provide documentary evidence.

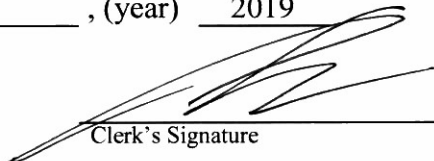
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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

Dated this 19th day of September, (year) 2019



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: 2018-276

Taxpayer's Name: Tatiana & Emil Marcovitch

Mailing Address: 21227 SW Maderia Terrace

City: Sherwood

State: OR

Zip Code: 97140

Taxpayer's Parcel No: 037037000000

Hearing Was Held On: July 30, 2019

Board Members Present: Tom Crowson, Dennis Blake, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$300,400

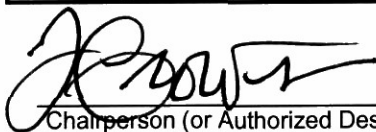
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 p.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
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: Tatiana & Emil Marcovitch

Parcel Number(s): 037037000000

Assessment Year: 2018

Petition Number: 2018-276

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>70,700</u>
<input type="checkbox"/> Improvements	\$	<u>229,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>300,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>70,700</u>
<input type="checkbox"/> Improvements	\$	<u>229,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>300,400</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 did not participate in the hearing. The Board felt that the petitioner did not provide enough detail in the sale data to prove the Assessor's value was incorrect.

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 19th day of September, (year) 2019



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: 2018-221

Taxpayer's Name: James & Judy Swaw

Mailing Address: 221 Dieckman Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 018595005002

Hearing Was Held On: July 30, 2019

Board Members Present: Tom Crowson, Dennis Blake, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$379,500.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 p.m. Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
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: James & Judy Swaw
Parcel Number(s): 018595005002
Assessment Year: 2018 Petition Number: 2018-221

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>63,000</u>
<input type="checkbox"/> Improvements	\$	<u>316,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>379,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>63,000</u>
<input type="checkbox"/> Improvements	\$	<u>316,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>379,500</u>

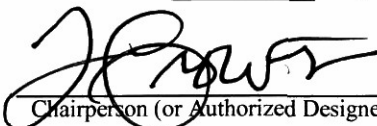
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant did participate in the hearing but did not provide documentary evidence to support a lower value.

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 19th day of September, (year) 2019


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: 2018-231 and 2018-232

Taxpayer's Name: Jack & Yvonne Redmon

Mailing Address: P.O. Box 363

City: Mossyrock

State: WA

Zip Code: 98564

Taxpayer's Parcel No: 008700034000 and 008701003000

Hearing Was Held On: August 1, 2019

Board Members Present: Tom Crowson, Johnny Dunnagan, Paulette Eaton, 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 a.m. Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
Date

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Order of the Lewis County
Board of Equalization

Property Owner: Jack & Yvonne Redmon
Parcel Number(s): 008700034000
Assessment Year: 2018 Petition Number: 2018-231

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

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>35,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>70,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>35,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>70,600</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 did not participate in the hearing and did not provide documentary evidence.

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

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

Dated this 19th day of September, (year) 2019



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: Jack & Yvonne Redmon

Parcel Number(s): 008701003000

Assessment Year: 2018

Petition Number: 2018-232

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>11,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>46,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>11,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>46,700</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 did not participate in the hearing and did not provide documentary evidence.

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

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

Dated this 19th day of September, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-132

Taxpayer's Name: Alan Farrar & Rhonda O'Brien-Farrar

Mailing Address: 365-27 Brockway Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 022331002006

Hearing Was Held On: August 1, 2019

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

Decision of Board:

Value Sustained: _____

Value Changed From: \$598,600.00 To: \$564,700.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 a.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
Date

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Order of the Lewis County
Board of Equalization

Property Owner: Alan Farrar & Rhonda O'Brien-Farrar

Parcel Number(s): 022331002006

Assessment Year: 2018 Petition Number: 2018-132

Having considered the evidence presented by the 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>65,700</u>
<input type="checkbox"/> Improvements	\$	<u>532,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>598,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>65,700</u>
<input type="checkbox"/> Improvements	\$	<u>499,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>564,700</u>

This decision is based on our finding that:

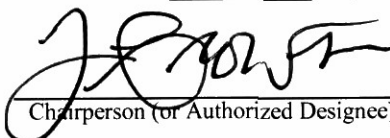
The Board overrules the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and provided an appraisal dated April 27, 2018.

The Board does not agree with the Assessor's comparable sales used. The comparable sales were not adjusted for quality and age.

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

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

Dated this 19th day of September, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Board Clerk's Record of Hearing

Petition No: 2018-083, 2018-084,
and 2018-085

Taxpayer's Name: <u>Heather Hansen</u>		
Mailing Address: <u>3947Holladay Park Loop SE</u>		
City: <u>Lacey</u>	State: <u>WA</u>	Zip Code: <u>98503</u>

Taxpayer's Parcel No: <u>033223001000, 033218005000, and 033216001000</u>	
Hearing Was Held On: <u>August 1, 2019</u>	
Board Members Present: <u>Tom Crowson, Johnny Dunnagan, Paulette Eaton, and Russ Wigley</u>	

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

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:00 p.m.</u>	Ended at (time): _____

Chairperson (or Authorized Designee)

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Heather Hansen

Parcel Number(s): 033223001000

Assessment Year: 2018

Petition Number: 2018-083

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>30,100</u>
<input type="checkbox"/> Improvements	\$	<u>44,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>74,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>30,100</u>
<input type="checkbox"/> Improvements	\$	<u>44,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>74,100</u>

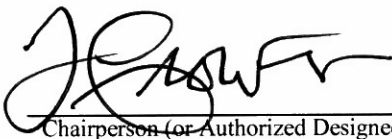
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant did not provide documentary evidence.

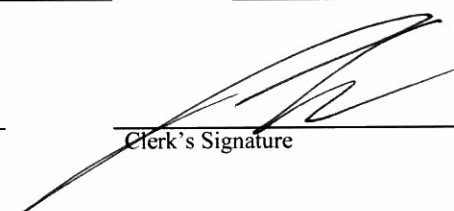
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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

Dated this 19th day of September, (year) 2019



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: Heather Hansen
Parcel Number(s): 033218005000
Assessment Year: 2018 Petition Number: 2018-084

Having considered the evidence presented by the 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>3,400</u>
<input type="checkbox"/> Improvements	\$	<u>2,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>5,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>3,400</u>
<input type="checkbox"/> Improvements	\$	<u>2,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>5,400</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 did not provide documentary evidence.

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

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

Dated this 19th day of September, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: Heather Hansen

Parcel Number(s): 033216001000

Assessment Year: 2018

Petition Number: 2018-085

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>22,800</u>
<input type="checkbox"/> Improvements	\$	<u>121,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>144,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>22,800</u>
<input type="checkbox"/> Improvements	\$	<u>121,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>144,700</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 did not provide documentary evidence.

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

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

Dated this 19th day of September, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-215

Taxpayer's Name: James Thode

Mailing Address: 362 Pigeon Springs Rd.

City: Onalaska

State: WA

Zip Code: 98570

Taxpayer's Parcel No: 032420006000

Hearing Was Held On: August 1, 2019

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

Decision of Board:

Value Sustained: _____

Value Changed From: \$352,300.00 To: \$284,700.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:30 p.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
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: James Thode

Parcel Number(s): 032420006000

Assessment Year: 2018

Petition Number: 2018-215

Having considered the evidence presented by the 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>135,400</u>
<input type="checkbox"/> Improvements	\$	<u>216,900</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>352,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>67,800</u>
<input type="checkbox"/> Improvements	\$	<u>216,900</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>284,700</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 does not agree with the Assessor's land flag at 400. The Board feels that the land is a 200 flag due to the site limitation, the land in a flood zone, and the access issues.

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

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

Dated this 19th day of September, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-042

Taxpayer's Name: Ralph & Mary Allender

Mailing Address: 292 Isbell Rd.

City: Mossyrock

State: WA

Zip Code: 98564

Taxpayer's Parcel No: 028802016003

Hearing Was Held On: August 8, 2019

Board Members Present: Johnny Dunnagan, Paulette Eaton, and Russ Wigley

Decision of Board:

Value Sustained: \$51,000.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 a.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
Date

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Order of the Lewis County
Board of Equalization

Property Owner: Ralph & Mary Allender

Parcel Number(s): 028802016003

Assessment Year: 2018

Petition Number: 2018-042

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

BOE True and Fair Value Determination

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

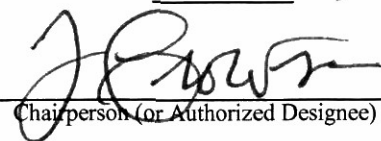
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant did not participate in the hearing and did not provide documentary evidence.

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

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

Dated this 26th day of September, (year) 2019


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: 2018-142

Taxpayer's Name: Charles Anderson

Mailing Address: 2859 Centralia Alpha Rd.

City: Onalaska State: WA Zip Code: 98570

Taxpayer's Parcel No: 032359001000

Hearing Was Held On: August 8, 2019

Board Members Present: Johnny Dunnagan, Paulette Eaton, and Russ Wigley

Decision of Board:


Value Sustained: \$414,000.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 a.m. Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
Date

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

Order of the Lewis County
Board of Equalization

Property Owner: Charles Edward Anderson
Parcel Number(s): 032359001000
Assessment Year: 2018 Petition Number: 2018-142

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>120,000</u>
<input type="checkbox"/> Improvements	\$	<u>294,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>414,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>120,000</u>
<input type="checkbox"/> Improvements	\$	<u>294,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>414,000</u>

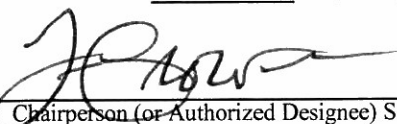
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant did not participate in the hearing and did not provide documentary evidence.

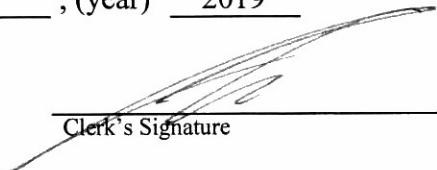
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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

Dated this 26th day of September, (year) 2019



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

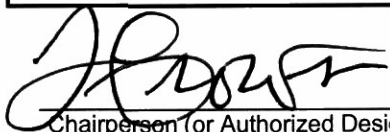
Petition No: 2018-136 through 2018-139

Taxpayer's Name: <u>John & Nancy Cramer</u>		
Mailing Address: <u>404 Burnt Ridge Rd.</u>		
City: <u>Onalaska</u>	State: <u>WA</u>	Zip Code: <u>98570</u>

Taxpayer's Parcel No: <u>032686005001, 032686005002, 032686005003, and 032686005004</u>
Hearing Was Held On: <u>August 8, 2019</u>
Board Members Present: <u>Johnny Dunnagan, Paulette Eaton, and Russ Wigley</u>

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

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:30 a.m.</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

9/26/19
Date

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Order of the Lewis County
Board of Equalization

Property Owner: John & Nancy Cramer

Parcel Number(s): 032686005001

Assessment Year: 2018

Petition Number: 2018-136

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>151,000</u>
<input type="checkbox"/> Improvements	\$	<u>175,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>326,200</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>151,000</u>
<input type="checkbox"/> Improvements	\$	<u>175,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>326,200</u>

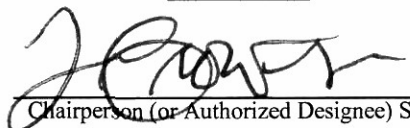
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant participated in the hearing but did not provide documentary evidence. The board noted that the increase in value from the previous year is due to inflammation in the market.

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 26th day of September, (year) 2019


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: John & Nancy Cramer

Parcel Number(s): 032686005002

Assessment Year: 2018

Petition Number: 2018-137

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>87,700</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>87,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>87,700</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>87,700</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 participated in the hearing but did not provide documentary evidence.

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

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

Dated this 26th day of September, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: John & Nancy Cramer

Parcel Number(s): 032686005003

Assessment Year: 2018

Petition Number: 2018-138

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

BOE True and Fair Value Determination

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

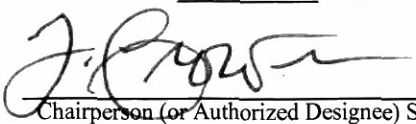
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant participated in the hearing but did not provide documentary evidence.

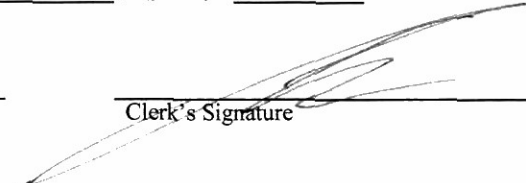
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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

Dated this 26th day of September, (year) 2019



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: John & Nancy Cramer

Parcel Number(s): 032686005004

Assessment Year: 2018

Petition Number: 2018-139

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

BOE True and Fair Value Determination

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

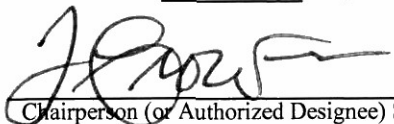
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant participated in the hearing but did not provide documentary evidence.

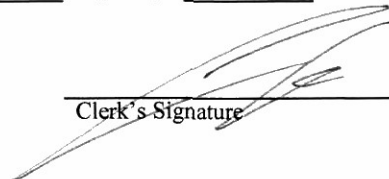
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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

Dated this 26th day of September, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-115

Taxpayer's Name: Alex Bowen & Angel King

Mailing Address: 582 Winston Creek Rd.

City: Mossyrock

State: WA

Zip Code: 98564

Taxpayer's Parcel No: 028850007000

Hearing Was Held On: August 8, 2019

Board Members Present: Johnny Dunnagan, Paulette Eaton, and Russ Wigley

Decision of Board:

Value Sustained: \$56,800.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 p.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Alex Bowen & Angel King

Parcel Number(s): 028850007000

Assessment Year: 2018

Petition Number: 2018-115

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>38,000</u>
<input type="checkbox"/> Improvements	\$	<u>18,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>56,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>38,000</u>
<input type="checkbox"/> Improvements	\$	<u>18,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>56,800</u>

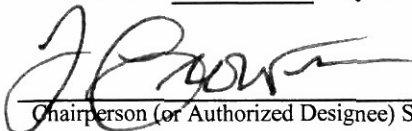
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant did not participate in the hearing and did not provide documentary evidence.

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

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

Dated this 26th day of September, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-098

Taxpayer's Name: Randy and Gayle Millhollen

Mailing Address: 322 River Heights Rd.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 021961052004

Hearing Was Held On: August 8, 2019

Board Members Present: Johnny Dunnagan, Paulette Eaton, and Russ Wigley

Decision of Board:

Value Sustained: \$447,000.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:30 p.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
Date

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Order of the Lewis County
Board of Equalization

Property Owner: Randy and Gayle Millhollen

Parcel Number(s): 021961052004

Assessment Year: 2018

Petition Number: 2018-098

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>67,000</u>
<input type="checkbox"/> Improvements	\$	<u>380,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>447,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>67,000</u>
<input type="checkbox"/> Improvements	\$	<u>380,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>447,000</u>

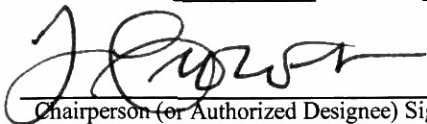
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant did not participate in the hearing and did not provide documentary evidence.

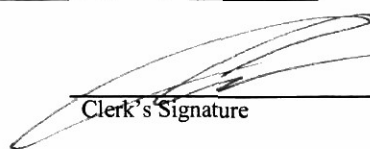
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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

Dated this 26th day of September, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-141

Taxpayer's Name: Daniel Barth

Mailing Address: 115 Grimes Rd.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 021352002000

Hearing Was Held On: August 8, 2019

Board Members Present: Johnny Dunnagan, Paulette Eaton, and Russ Wigley

Decision of Board:

Value Sustained: \$179,000.00

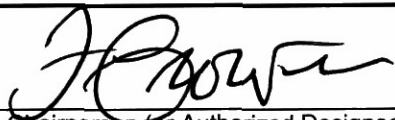
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 p.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

9/26/19
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: Daniel Barth
Parcel Number(s): 021352002000
Assessment Year: 2018 Petition Number: 2018-141

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>42,800</u>
<input type="checkbox"/> Improvements	\$	<u>136,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>179,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>42,800</u>
<input type="checkbox"/> Improvements	\$	<u>136,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>179,000</u>

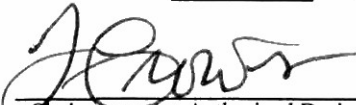
This decision is based on our finding

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant participated in the hearing but did not provide documentary evidence. The Board noted that during the hearing the petitioner and the Assessor's representative agreed to meet to discuss the condition of the property further.

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 26th day of September, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-148

Taxpayer's Name: David Baldwin-McGraw

Mailing Address: P.O. Box 935

City: Onalaska State: WA Zip Code: 98570

Taxpayer's Parcel No: 032736002000

Hearing Was Held On: August 8, 2019

Board Members Present: Johnny Dunnagan, Paulette Eaton, and Russ Wigley

Decision of Board:

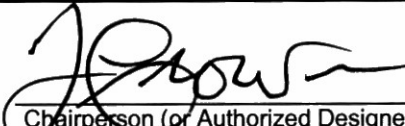
Value Sustained: \$197,600.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:30 p.m. Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
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: David Baldwin-McGraw
Parcel Number(s): 032736002000
Assessment Year: 2018 Petition Number: 2018-148

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>88,000</u>
<input type="checkbox"/> Improvements	\$	<u>109,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>197,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>88,000</u>
<input type="checkbox"/> Improvements	\$	<u>109,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>197,600</u>

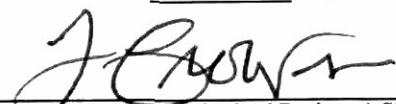
This decision is based on our finding

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant participated in the hearing.

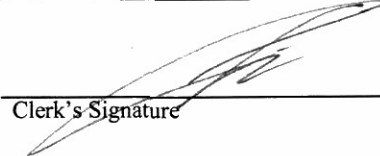
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness. The Board noted that during the hearing the petitioner and the Assessor's representative agreed to meet to discuss the issues with the property further.

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

Dated this 26th day of September, (year) 2019



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 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: 2018-094

Taxpayer's Name: Elwyn Rahier

Mailing Address: P.O. Box 938

City: Morton

State: WA

Zip Code: 98356

Taxpayer's Parcel No: 010584026000

Hearing Was Held On: August 8, 2019

Board Members Present: Johnny Dunnagan, Paulette Eaton, and Russ Wigley

Decision of Board:

Value Sustained: \$122,700.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 p.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

9/26/19
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: Elwyn Rahier

Parcel Number(s): 010584026000

Assessment Year: 2018

Petition Number: 2018-094

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>19,000</u>
<input type="checkbox"/> Improvements	\$	<u>103,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>122,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>19,000</u>
<input type="checkbox"/> Improvements	\$	<u>103,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>122,700</u>

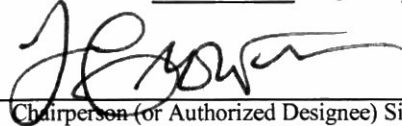
This decision is based on our finding

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant participated in the hearing but did not provide documentary evidence.

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

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

Dated this 26th day of September, (year) 2019



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: 2018-272

Taxpayer's Name: John Hoogkamer

Mailing Address: 139 McClure Rd.

City: Winlock

State: WA

Zip Code: 98596

Taxpayer's Parcel No: 012249002000

Hearing Was Held On: August 15, 2019

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

Decision of Board:

Value Sustained: _____

Value Changed From: \$445,600.00 To: \$422,900.00

Other: _____

Recorded on Tape No: Digital Recording

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

Ended at (time): _____


Chairperson (or Authorized Designee)

APPROVED OCT 31 2019

Date

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Order of the Lewis County

Board of Equalization

Property Owner: John Hoogkamer

Parcel Number(s): 012249002000

Assessment Year: 2018

Petition Number: 2018-272

Having considered the evidence presented by the 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>114,200</u>
<input type="checkbox"/> Improvements	\$	<u>331,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>445,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>114,200</u>
<input type="checkbox"/> Improvements	\$	<u>308,700</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>422,900</u>

This decision is based on our finding that:

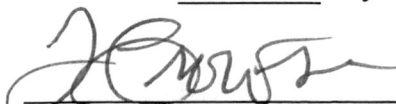
The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing.

There are two homes on the subject property. The board reduced the value of the residence at 620 Telegraph Rd. due to it being in poor minus condition. The board valued that residence at \$20 per sq. ft.

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

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

Dated this 3rd day of October, (year) 2019


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: 2018-289

Taxpayer's Name: Ali Iqbal

Mailing Address: 1821 23rd Ave E

City: Seattle

State: WA

Zip Code: 98112

Taxpayer's Parcel No: 035048017041

Hearing Was Held On: August 15, 2019

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

Decision of Board:

Value Sustained: _____

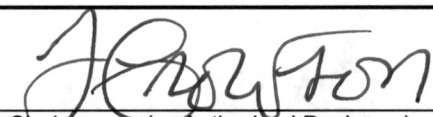
Value Changed From: \$149,600.00 To: \$136,700.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 a.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

APPROVED OCT 31 2019

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: Ali Iqbal

Parcel Number(s): 035048017041

Assessment Year: 2018 Petition Number: 2018-289

Having considered the evidence presented by the 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>100,700</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>149,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,000</u>
<input type="checkbox"/> Improvements	\$	<u>100,700</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>136,700</u>

This decision is based on our finding that:

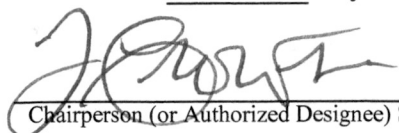
The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner participated in the hearing.

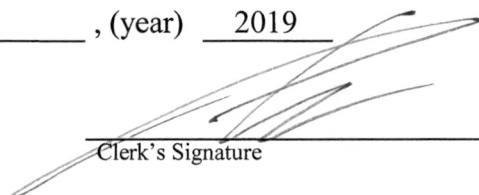
The Board reduced the land value based on the comparable sale submitted by the petitioner.

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

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

Dated this 3rd day of October, (year) 2019


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: 2018-150

Taxpayer's Name: Gene & Theresa Anderson

Mailing Address: 147 Mountview Ln.

City: Ethel

State: WA

Zip Code: 98542

Taxpayer's Parcel No: 014537004000

Hearing Was Held On: August 15, 2019

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

Decision of Board:

Value Sustained: \$358,400.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 a.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

APPROVED OCT 31 2019

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Gene & Theresa Anderson

Parcel Number(s): 014537004000

Assessment Year: 2018

Petition Number: 2018-150

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>79,100</u>
<input type="checkbox"/> Improvements	\$	<u>279,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>358,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>79,100</u>
<input type="checkbox"/> Improvements	\$	<u>279,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>358,400</u>

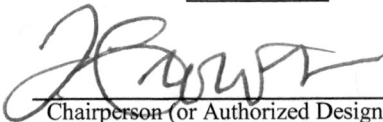
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant participated in the hearing but did not provide clear documentary evidence.

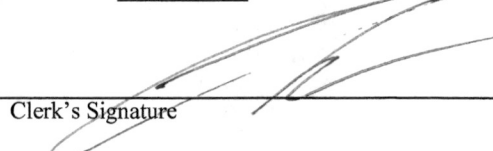
The Board concluded that neither party provided clear, cogent, or convincing evidence. Due to the Assessor's presumption of correctness, the board moved to sustain the Assessor's valuation.

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

Dated this 3rd day of October, (year) 2019



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: 2018-209

Taxpayer's Name: Mark Japhet

Mailing Address: 6245 Murray Ct NW

City: Olympia

State: WA

Zip Code: 98502

Taxpayer's Parcel No: 00252000000

Hearing Was Held On: August 15, 2019

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

Decision of Board:

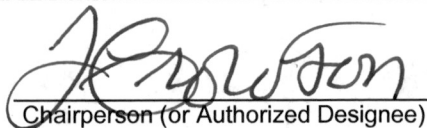
Value Sustained: \$265,800.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 p.m. Ended at (time): _____


Chairperson (or Authorized Designee)

APPROVED OCT 31 2019

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Mark Japhet
Parcel Number(s): 00252000000
Assessment Year: 2018 Petition Number: 2018-209

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>32,300</u>
<input type="checkbox"/> Improvements	\$	<u>233,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>265,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>32,300</u>
<input type="checkbox"/> Improvements	\$	<u>233,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>265,800</u>

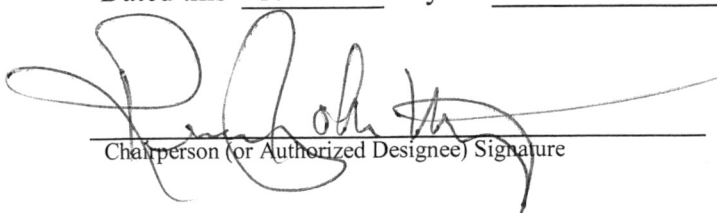
This decision is based on our finding that:

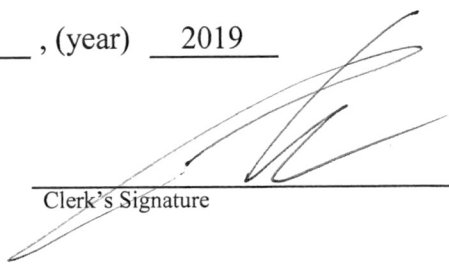
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing and did not provide documentary evidence.

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

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

Dated this 17th day of October, (year) 2019


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: 2018-210

Taxpayer's Name: Mark Japhet

Mailing Address: 6245 Murray Ct NW

City: Olympia

State: WA

Zip Code: 98502

Taxpayer's Parcel No: 001584000000

Hearing Was Held On: August 15, 2019

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

Decision of Board:

Value Sustained: \$182,300.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 p.m. Ended at (time): _____


Chairperson (or Authorized Designee)

APPROVED OCT 3 1 2019
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: Mark Japhet

Parcel Number(s): 001584000000

Assessment Year: 2018 Petition Number: 2018-210

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>32,300</u>
<input type="checkbox"/> Improvements	\$	<u>150,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>182,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>32,300</u>
<input type="checkbox"/> Improvements	\$	<u>150,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>182,300</u>

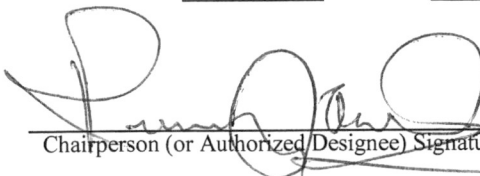
This decision is based on our finding that:

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

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

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

Dated this 17th day of October, (year) 2019


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: 2018-133

Taxpayer's Name: Dennis & Mary Anna Kruse

Mailing Address: 555 NE Jefferson Ave.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 004659000000

Hearing Was Held On: August 15, 2019

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

Decision of Board:

Value Sustained: \$425,300.00

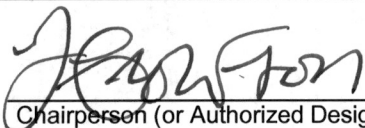
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 3:00 p.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

APPROVED OCT 3 1 2019

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Dennis & Mary Anna Kruse

Parcel Number(s): 004659000000

Assessment Year: 2018

Petition Number: 2018-133

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>58,000</u>
<input type="checkbox"/> Improvements	\$	<u>367,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>425,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>58,000</u>
<input type="checkbox"/> Improvements	\$	<u>367,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>425,300</u>

This decision is based on our finding that:

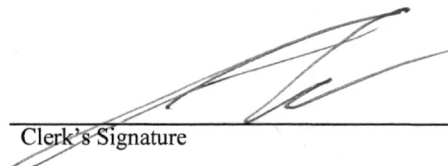
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioners were present at the hearing but did not provide clear enough documentary evidence.

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

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

Dated this 3rd day of October, (year) 2019


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 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: 2018-227

Taxpayer's Name: Jeremy Engel

Mailing Address: 416 S Buckner St.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 003074000000

Hearing Was Held On: August 20, 2019

Board Members Present: Tom Crowson, Dennis Blake

Decision of Board:

Value Sustained: \$117,300.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

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


Chairperson (or Authorized Designee)

APPROVED OCT 31 2019
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: Jeremy Engel

Parcel Number(s): 003074000000

Assessment Year: 2018

Petition Number: 2018-227

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>20,900</u>
<input type="checkbox"/> Improvements	\$	<u>96,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>117,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>20,900</u>
<input type="checkbox"/> Improvements	\$	<u>96,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>117,300</u>

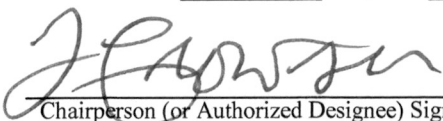
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant did not participate in the hearing and did not provide documentary evidence.

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

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

Dated this 4th day of October, (year) 2019


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: 2018-143

Taxpayer's Name: Matthew Haenke

Mailing Address: 229 Hidden Meadows Dr.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 018556001006

Hearing Was Held On: August 20, 2019

Board Members Present: Tom Crowson, Dennis Blake

Decision of Board:

Value Sustained: _____

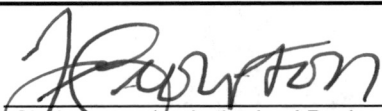
Value Changed From: \$558,600.00 To: \$450,000.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 a.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

APPROVED OCT 31 2019

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: Matthew Haenke

Parcel Number(s): 018556001006

Assessment Year: 2018

Petition Number: 2018-143

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>65,700</u>
<input type="checkbox"/> Improvements	\$	<u>492,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>558,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>65,700</u>
<input type="checkbox"/> Improvements	\$	<u>384,300</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>450,000</u>

This decision is based on our finding that:

The Board overrules the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and did provide documentary evidence.

The Board reduced the improvement value due to the clear evidence provided by the appellant. The Assessor supplied no comparable sales of properties near the subject property. The petitioner provided two sales of properties that clearly supported their value.

- 222 Hidden Meadows Dr. has only 1.45 acres but that acreage is all useable. This property sold for \$411,000.
- 222 Crego Ridge Rd. has more sq. ft., more usable land, is newer, and is a better quality home. This property sold for \$489,000

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

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

Dated this 4th day of October, (year) 2019


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: 2018-266, 2018-267,
2018-268

Taxpayer's Name: BS Properties/Steve Blankenship

Mailing Address: 141 Alderwood Dr.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 021862001093, 017492010007, 005605069041

Hearing Was Held On: August 20, 2019

Board Members Present: Tom Crowson, Dennis Blake

Decision of Board:

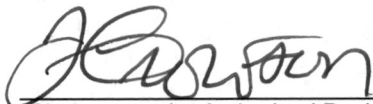
Value Sustained: _____

Value Changed From: _____ To: _____

Other: see individual record

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 p.m. Ended at (time): _____



Chairperson (or Authorized Designee)

APPROVED OCT 31 2019

Date

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Order of the Lewis County

Board of Equalization

Property Owner: BS Properties

Parcel Number(s): 021862001093

Assessment Year: 2018

Petition Number: 2018-266

Having considered the evidence presented by the 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>95,000</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>95,000</u>

BOE True and Fair Value Determination

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

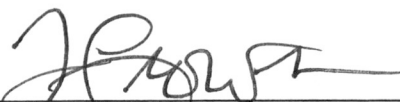
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide clear comparable sales.

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 17th day of October, (year) 2019


Chairperson (or Authorized Designee) Signature


Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: BS Properties

Parcel Number(s): 017492010007

Assessment Year: 2018

Petition Number: 2018-267

Having considered the evidence presented by the 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>88,000</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>88,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>88,000</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>88,000</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 was present at the hearing but did not provide clear comparable sales.

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 17th day of October, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: BS Properties

Parcel Number(s): 005605069041

Assessment Year: 2018

Petition Number: 2018-268

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>121,700</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>121,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>121,700</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>121,700</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 was present at the hearing but did not provide clear comparable sales.

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 17th day of October, (year) 2019


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: 2018-262

Taxpayer's Name: David and Brianna Ehlinger

Mailing Address: 16810 NE 10th St.

City: Vancouver

State: WA

Zip Code: 98684

Taxpayer's Parcel No: 750030404431

Hearing Was Held On: August 20, 2019

Board Members Present: Tom Crowson and Dennis Blake

Decision of Board:

Value Sustained: _____

Value Changed From: \$12,000.00 To: \$2,400.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:30 p.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

APPROVED OCT 3 1 2019

Date

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Order of the Lewis County

Board of Equalization

Property Owner: David & Brianna Ehlinger

Parcel Number(s): 750030404431

Assessment Year: 2018

Petition Number: 2018-262

Having considered the evidence presented by the 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	\$	12,000
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	12,000

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	
<input type="checkbox"/> Improvements	\$	2,400
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	2,400

This decision is based on our finding that:

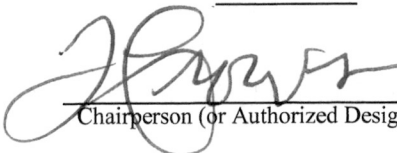
The Board overrules the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing.

The Board reduced the improvement value to \$2,400 for the storage shed and \$0 for the travel trailer. The travel trailer is licensed by the Department of Licensing and the owner pays \$41.75 a year for the tabs.

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

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

Dated this 4th day of October, (year) 2019


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: 2018-047

Taxpayer's Name: Edward Fletcher

Mailing Address: 135 Camellia Ln

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 005605079002

Hearing Was Held On: August 20, 2019

Board Members Present: Tom Crowson and Dennis Blake

Decision of Board:

Value Sustained: \$788,700.00

Value Changed From: \$0.00 To: \$0.00

Other:

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 p.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

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Date

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Order of the Lewis County

Board of Equalization

Property Owner: Edward Fletcher

Parcel Number(s): 005605079002

Assessment Year: 2018

Petition Number: 2018-047

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>129,200</u>
<input type="checkbox"/> Improvements	\$	<u>659,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>788,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>129,200</u>
<input type="checkbox"/> Improvements	\$	<u>659,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>788,700</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 did not participate in the hearing and did not provide documentary evidence.

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

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

Dated this 4th day of October, (year) 2019


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: 2018-180

Taxpayer's Name: Linda Smathers

Mailing Address: P.O. Box 868

City: Napavine

State: WA

Zip Code: 98565

Taxpayer's Parcel No: 018276002000

Hearing Was Held On: August 22, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$138,100.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

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


Chairperson (or Authorized Designee)

APPROVED OCT 31 2019
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: Linda & Smathers

Parcel Number(s): 018276002000

Assessment Year: 2018

Petition Number: 2018-180

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>138,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>138,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>138,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>138,100</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 was present at the hearing but did not provide documentary evidence.

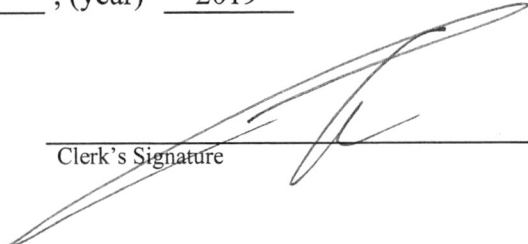
The Board feels that the Assessor's representative is aware of the flooding issue and has considered it.

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 17th day of October, (year) 2019


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: 2018-181

Taxpayer's Name: Linda Smathers

Mailing Address: P.O. Box 868

City: Napavine

State: WA

Zip Code: 98565

Taxpayer's Parcel No: 019015001000

Hearing Was Held On: August 22, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

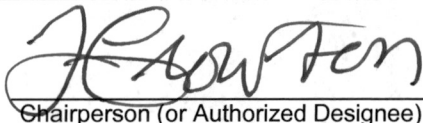
Value Sustained: \$153,400.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

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


Chairperson (or Authorized Designee)

APPROVED OCT 31 2019

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: Linda & John Smathers

Parcel Number(s): 019015001000

Assessment Year: 2018

Petition Number: 2018-181

Having considered the evidence presented by the 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>109,900</u>
<input type="checkbox"/> Improvements	\$	<u>43,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>153,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>109,900</u>
<input type="checkbox"/> Improvements	\$	<u>43,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>153,400</u>

This decision is based on our finding that:

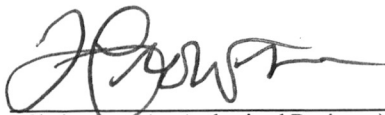
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide documentary evidence.

The Board feels that the Assessor's representative is aware of the flooding issue and has considered it.

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 17th day of October, (year) 2019



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 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: 2018-219

Taxpayer's Name: Danny Inman, Melinda Ryan

Mailing Address: 129 Griz Rd

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 0185007006000

Hearing Was Held On: August 22, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$291,800.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:30 a.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

APPROVED OCT 31 2019

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: Danny Inman, Melinda Ryan

Parcel Number(s): 018007006000

Assessment Year: 2018

Petition Number: 2018-219

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>46,500</u>
<input type="checkbox"/> Improvements	\$	<u>245,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>291,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>46,500</u>
<input type="checkbox"/> Improvements	\$	<u>245,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>291,800</u>

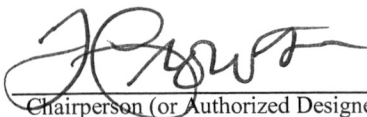
This decision is based on our finding that:

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

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

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

Dated this 17th day of October, (year) 2019



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: 2018-177

Taxpayer's Name: Robert Burkhardt

Mailing Address: P.O. Box 1015

City: Castle Rock

State: WA

Zip Code: 98611

Taxpayer's Parcel No: 010434003000

Hearing Was Held On: August 22, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$112,700.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 a.m. Ended at (time): _____



Chairperson (or Authorized Designee)

APPROVED OCT 31 2019

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Robert Burkhardt

Parcel Number(s): 010434003000

Assessment Year: 2018

Petition Number: 2018-177

Having considered the evidence presented by the 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>30,100</u>
<input type="checkbox"/> Improvements	\$	<u>82,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>112,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>30,100</u>
<input type="checkbox"/> Improvements	\$	<u>82,600</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>112,700</u>

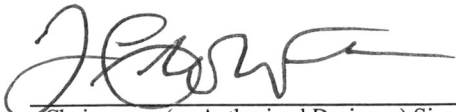
This decision is based on our finding that:

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

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

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

Dated this 17th day of October, (year) 2019



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: 2018-108

Taxpayer's Name: Chris & Janet Burt

Mailing Address: 118 Nicola Ct

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 021862001068

Hearing Was Held On: August 22, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$392,400.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 a.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

APPROVED OCT 31 2019

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Chris and Janet Burt

Parcel Number(s): 021862001068

Assessment Year: 2018

Petition Number: 2018-108

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>65,000</u>
<input type="checkbox"/> Improvements	\$	<u>327,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>392,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>65,000</u>
<input type="checkbox"/> Improvements	\$	<u>327,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>392,400</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 was present at the hearing but did not provide documentary evidence.

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

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

Dated this 17th day of October, (year) 2019


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: 2018-284

Taxpayer's Name: William Cain

Mailing Address: P.O. Box 2406

City: Gig Harbor State: WA Zip Code: 98335

Taxpayer's Parcel No: 009800807000

Hearing Was Held On: August 22, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$169,400.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 a.m. Ended at (time): _____


Chairperson (or Authorized Designee)

APPROVED OCT 31 2019
Date

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Order of the Lewis County
Board of Equalization

Property Owner: William Cain
Parcel Number(s): 009800807000
Assessment Year: 2018 Petition Number: 2018-284

Having considered the evidence presented by the 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>147,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>169,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>21,500</u>
<input type="checkbox"/> Improvements	\$	<u>147,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>169,400</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 was not present at the hearing and did not provide documentary evidence.

The Board concluded that the petitioner did not provided clear, cogent, or convincing evidence. Due to the Assessor's presumption of correctness the board must sustain the Assessor's value.

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

Dated this 17th day of October, (year) 2019



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: 2018-269

Taxpayer's Name: Don Carroll

Mailing Address: P.O. Box 668

City: Mossyrock State: WA Zip Code: 98564

Taxpayer's Parcel No: 028514001001

Hearing Was Held On: August 22, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

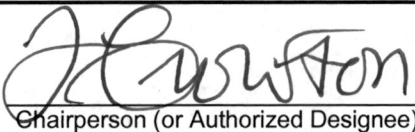
Value Sustained: \$550,100.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 p.m. Ended at (time): _____


Chairperson (or Authorized Designee)

APPROVED OCT 31 2019

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Don Carroll

Parcel Number(s): 028514001001

Assessment Year: 2018

Petition Number: 2018-269

Having considered the evidence presented by the 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>94,000</u>
<input type="checkbox"/> Improvements	\$	<u>456,100</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>550,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>94,000</u>
<input type="checkbox"/> Improvements	\$	<u>456,100</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>550,100</u>

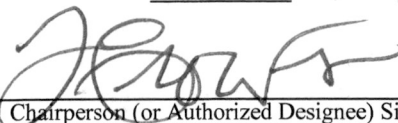
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The appellant did not participate in the hearing and did not provide documentary evidence.

The Board concluded that neither party provided clear, cogent, or convincing evidence. Due to the Assessor's presumption of correctness, the board moved to sustain the Assessor's valuation.

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

Dated this 4th day of October, (year) 2019


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 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: 2018-101

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: August 22, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

Value Sustained: _____

Value Changed From: \$61,100.00 To: \$43,200.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:30 p.m. Ended at (time): _____


Chairperson (or Authorized Designee)

APPROVED OCT 31 2019
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Gregory Lamping

Parcel Number(s): 031698001000

Assessment Year: 2018

Petition Number: 2018-101

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>41,200</u>
<input type="checkbox"/> Improvements	\$	<u>19,900</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>61,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>41,200</u>
<input type="checkbox"/> Improvements	\$	<u>2,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>43,200</u>

This decision is based on our finding that:

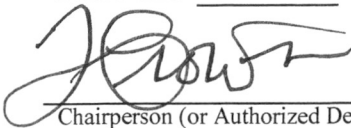
The Board overrules the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing.

The Assessor's comparable sales are all livable homes. The subject property is not livable, has no power, no water, and no septic. The Board feels that the improvements are worth the value of selling the material.

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

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

Dated this 17th day of October, (year) 2019



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: 2018-186

Taxpayer's Name: Jay Douglas Clyde

Mailing Address: P.O. Box 756

City: Mossyrock

State: WA

Zip Code: 98564

Taxpayer's Parcel No: 028298015000

Hearing Was Held On: October 17, 2019

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

Decision of Board:

Value Sustained: \$359,400.00

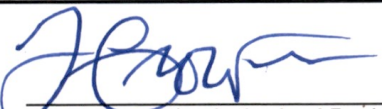
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:00 am

Ended at (time): _____



Chairperson (or Authorized Designee)

2/20/2020

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: Jay Douglas Clyde

Parcel Number(s): 028298015000

Assessment Year: 2018

Petition Number: 2018-186

Having considered the evidence presented by the 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>69,000</u>
<input type="checkbox"/> Improvements	\$	<u>290,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>359,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>69,000</u>
<input type="checkbox"/> Improvements	\$	<u>290,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>359,400</u>

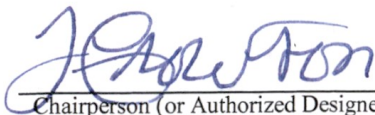
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing but did provide comparable sales. The Board felt that the petitioner's comparable sales support the Assessor's value.

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 5th day of December, (year) 2019



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 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: 2018-072

Taxpayer's Name: Margaret Cole

Mailing Address: 387 Larmon Rd.

City: Ethel

State: WA

Zip Code: 98562

Taxpayer's Parcel No: 032914003000

Hearing Was Held On: October 17, 2019

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

Decision of Board:

Value Sustained: \$222,200.00

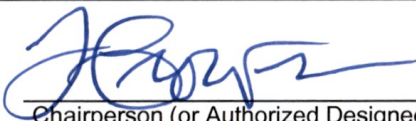
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:00 am

Ended at (time): _____



Chairperson (or Authorized Designee)



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: Margaret Cole

Parcel Number(s): 032914003000

Assessment Year: 2018

Petition Number: 2018-072

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>19,700</u>
<input type="checkbox"/> Improvements	\$	<u>202,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>222,200</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>19,700</u>
<input type="checkbox"/> Improvements	\$	<u>202,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>222,200</u>

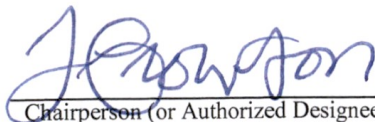
This decision is based on our finding that:

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

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

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

Dated this 5th day of December, (year) 2019



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 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: 2018-297

Taxpayer's Name: Walter & Ellen Griffis

Mailing Address: P.O. Box 935

City: Toledo State: WA Zip Code: 98591

Taxpayer's Parcel No: 006652001000

Hearing Was Held On: October 17, 2019

Board Members Present: Tom Crowson, Paulette Eaton, Russ Wigley, Johnny Dunnagan

Decision of Board:

Value Sustained: 25,500

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:30 a.m. Ended at (time): _____



Chairperson (or Authorized Designee)

2/20/2020

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Walter & Ellen Griffis

Parcel Number(s): 006652001000

Assessment Year: 2018

Petition Number: 2018-297

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:

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

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

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

Dated this 5th day of December, (year) 2019



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: 2018-275

Taxpayer's Name: Douglas Hayden & Annette Yanish

Mailing Address: P.O. Box 155

City: Cinebar State: WA Zip Code: 98533

Taxpayer's Parcel No: 033305017001

Hearing Was Held On: October 17, 2019

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

Decision of Board:

Value Sustained: \$170,800.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 pm Ended at (time): _____



Chairperson (or Authorized Designee)

2/20/2020

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Douglas Hayden & Annette Yanisch

Parcel Number(s): 033305017001

Assessment Year: 2018

Petition Number: 2018-275

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>135,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>170,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>135,800</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>170,800</u>

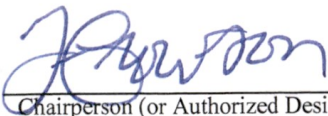
This decision is based on our finding that:

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


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

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

Dated this 5th day of December, (year) 2019



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: 2018-182

Taxpayer's Name: Mark & Jan Leadbetter

Mailing Address: 3233 Centralia Alpha Rd.

City: Onalaska

State: WA

Zip Code: 98570

Taxpayer's Parcel No: 032501001000

Hearing Was Held On: October 17, 2019

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

Decision of Board:

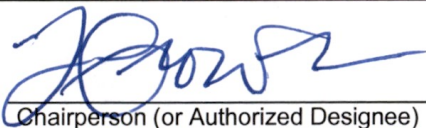
Value Sustained: \$327,000.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 a.m. Ended at (time): _____


Chairperson (or Authorized Designee)

2/20/2020
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: Mark & Jan Leadbetter

Parcel Number(s): 032501001000

Assessment Year: 2018

Petition Number: 2018-182

Having considered the evidence presented by the 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>278,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>327,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>49,000</u>
<input type="checkbox"/> Improvements	\$	<u>278,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>327,000</u>

This decision is based on our finding that:

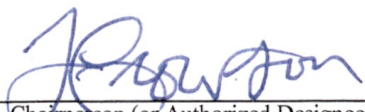
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide clear documentary evidence.

The owner provided estimates totaling \$15,706 for repairs to the desk, sliding door on shed, and roof. The Assessor's representative is working with the petitioner to see if they have a possible manifest error.

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 5th day of December, (year) 2019



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: 2018-109, 2018-110,
2018-111, 2018-112

Taxpayer's Name: William & Cora Smith

Mailing Address: P.O. Box 277

City: Onalaska State: WA Zip Code: 98570

Taxpayer's Parcel No: 032838002000, 750010175014, 750020187001, and 750010176136

Hearing Was Held On: October 17, 2019

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

Decision of Board:


Value Sustained: _____

Value Changed From: _____ To: _____

Other: see individual orders

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 p.m. 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: William & Cora Smith

Parcel Number(s): 032838002000

Assessment Year: 2018

Petition Number: 2018-109

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>114,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>159,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>114,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>159,400</u>

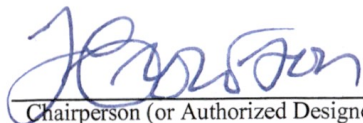
This decision is based on our finding that:

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

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

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

Dated this 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature


Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: William & Cora Smith

Parcel Number(s): 750010175014

Assessment Year: 2018

Petition Number: 2018-110

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	
<input type="checkbox"/> Improvements	\$	<u>6,800</u>
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	<u>6,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	
<input type="checkbox"/> Improvements	\$	<u>6,800</u>
<input type="checkbox"/> Minerals	\$	
<input type="checkbox"/> Personal Property	\$	
Total Value	\$	<u>6,800</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 was not present at the hearing and did not provide documentary evidence.

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

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

Dated this 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature


Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: William & Cora Smith

Parcel Number(s): 750020187001

Assessment Year: 2018

Petition Number: 2018-111

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

BOE True and Fair Value Determination

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

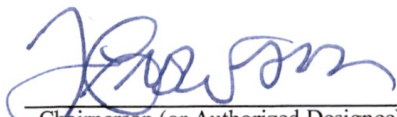
This decision is based on our finding that:

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

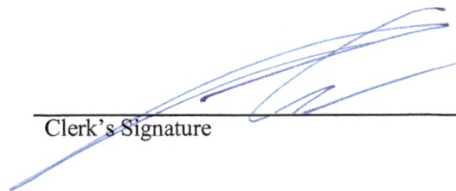
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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

Dated this 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: William & Cora Smith

Parcel Number(s): 750010176136

Assessment Year: 2018

Petition Number: 2018-112

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

BOE True and Fair Value Determination

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

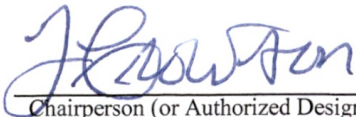
This decision is based on our finding that:

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

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

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

Dated this 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-197

Taxpayer's Name: Timothy & Jonni Cournyer

Mailing Address: P.O. Box 152

City: Mossyrock

State: WA

Zip Code: 98564

Taxpayer's Parcel No: 028289005003

Hearing Was Held On: October 17, 2019

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

Decision of Board:

Value Sustained: \$412,900.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:30 p.m.

Ended at (time): _____


Chairperson (or Authorized Designee)

2/20/2020
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: Timothy & Jonni Cournyer

Parcel Number(s): 028289005003

Assessment Year: 2018

Petition Number: 2018-197

Having considered the evidence presented by the 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>360,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>412,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>52,700</u>
<input type="checkbox"/> Improvements	\$	<u>360,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>412,900</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 was not present at the hearing and did not provide documentary evidence to support a reduced value.

The Assessor's office has visited the subject property three times. The subject property has eleven outbuildings. The Board felt that the Cournyer's information provided better support the Assessor value.

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 5th day of December, (year) 2019


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: 2018-187

Taxpayer's Name: Larry Krueger

Mailing Address: 153 Gharet Rd.

City: Randle

State: WA

Zip Code: 98377

Taxpayer's Parcel No: 031665001002

Hearing Was Held On: October 24, 2019

Board Members Present: Tom Crowson, Russ Wigley, Johnny Dunnagan

Decision of Board:

Value Sustained: 193,500

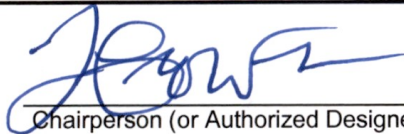
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

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

Ended at (time): _____


Chairperson (or Authorized Designee)

2/20/2020
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 Krueger

Parcel Number(s): 031665001002

Assessment Year: 2018

Petition Number: 2018-187

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>15,600</u>
<input type="checkbox"/> Improvements	\$	<u>177,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>193,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>15,600</u>
<input type="checkbox"/> Improvements	\$	<u>177,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>193,500</u>

This decision is based on our finding that:

On December 5, 2019 the made the following determination.

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

The Assessor made a manifest error and correction, changing the sq. ft. from 1828 to 1540. The Board moved to uphold the corrected value by the Assessor.

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 31st day of January, (year) 2020


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: 2018-265

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: October 24, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$241,100.00

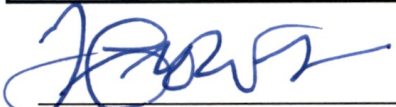
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:30 am

Ended at (time): _____



Chairperson (or Authorized Designee)

2/26/2020

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Joe and Sona Markholt

Parcel Number(s): 025252001001

Assessment Year: 2018

Petition Number: 2018-265

Having considered the evidence presented by the 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>65,200</u>
<input type="checkbox"/> Improvements	\$	<u>175,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>241,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>65,200</u>
<input type="checkbox"/> Improvements	\$	<u>175,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>241,100</u>

This decision is based on our finding that:

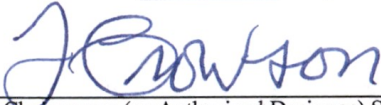
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing.

Ms. Markholt provided a lot of information but the comparable sales were not arm's length transactions. In addition, Ms. Markholt provided a long list of repairs needed. The Board agreed that the condition and quality of the property appears to be less than average but the Board was lacking supporting information to make an adjustment in value.

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 5th day of December, (year) 2019



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: 2018-296

Taxpayer's Name: Michael & Cassie Thorpe

Mailing Address: 1592 State Route 506

City: Vader State: WA Zip Code: 98593

Taxpayer's Parcel No: 013138001000

Hearing Was Held On: October 24, 2019

Board Members Present: Tom Crowson, Russ Wigley, Johnny Dunnagan

Decision of Board:

Value Sustained: \$189,100.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 a.m. Ended at (time): _____


Chairperson (or Authorized Designee)

2/20/2020
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 & Cassie Thorpe

Parcel Number(s): 013138001000

Assessment Year: 2018

Petition Number: 2018-296

Having considered the evidence presented by the 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>40,700</u>
<input type="checkbox"/> Improvements	\$	<u>148,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>189,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>40,700</u>
<input type="checkbox"/> Improvements	\$	<u>148,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>189,100</u>

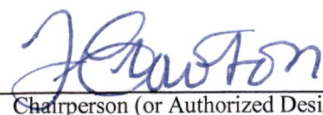
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value. Prior to the hearing the Assessor's office did make an adjustment to the property value reducing it to \$189,100 due to the heating system.

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 5th day of December, (year) 2019



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: 2018-226

Taxpayer's Name: Kathy Heimbigner

Mailing Address: 120 Chinook Rd.

City: Randle State: WA Zip Code: 98377

Taxpayer's Parcel No: 031526006000

Hearing Was Held On: October 24, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

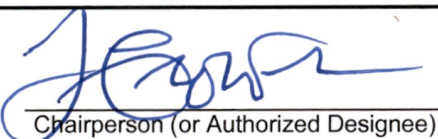
Value Sustained: \$63,800.00

Value Changed From: _____ To: _____

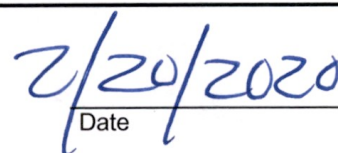
Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 pm Ended at (time): _____



Chairperson (or Authorized Designee)



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: Kathy Heimbigner
Parcel Number(s): 031526006000
Assessment Year: 2018 Petition Number: 2018-226

Having considered the evidence presented by the 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>12,400</u>
<input type="checkbox"/> Improvements	\$	<u>51,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>63,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>12,400</u>
<input type="checkbox"/> Improvements	\$	<u>51,400</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>63,800</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 was present at the hearing but did not provide evidence to prove a lower value. The Board feels that the Assessor made appropriate adjustment to the condition of the property.

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 5th day of December, (year) 2019



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: 2018-225

Taxpayer's Name: Jack Kerr

Mailing Address: P.O. Box 749

City: Randle

State: WA

Zip Code: 98377

Taxpayer's Parcel No: 031902001000

Hearing Was Held On: October 24, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$73,400.00

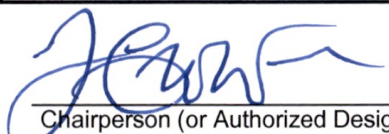
Value Changed From: _____ To: _____

Other: _____

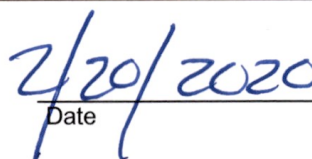
Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:30 pm

Ended at (time): _____



Chairperson (or Authorized Designee)



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: Jack Kerr

Parcel Number(s): 031902001000

Assessment Year: 2018

Petition Number: 2018-225

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>31,500</u>
<input type="checkbox"/> Improvements	\$	<u>41,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>73,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>31,500</u>
<input type="checkbox"/> Improvements	\$	<u>41,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>73,400</u>

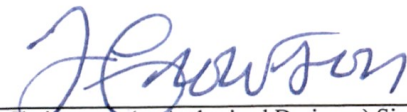
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

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 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-135

Taxpayer's Name: Russell Nelson

Mailing Address: 3316 N 112th Ave

City: Avondal

State: AZ

Zip Code: 85392

Taxpayer's Parcel No: 033353021008

Hearing Was Held On: October 24, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$52,700.00

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)

2/20/2020
Date

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Order of the Lewis County
Board of Equalization

Property Owner: Russell Nelson
Parcel Number(s): 033353021008
Assessment Year: 2018 Petition Number: 2018-135

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

BOE True and Fair Value Determination

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

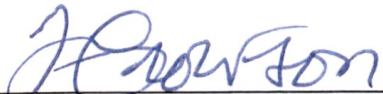
This decision is based on our finding that:

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

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 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-011

Taxpayer's Name: Larry Offner

Mailing Address: P.O. Box 492

City: Onalaska

State: WA

Zip Code: 98570

Taxpayer's Parcel No: 023555006005

Hearing Was Held On: October 24, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$192,700.00

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)

2/20/2020

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 Offner
Parcel Number(s): 032555006005
Assessment Year: 2018 Petition Number: 2018-011

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>46,500</u>
<input type="checkbox"/> Improvements	\$	<u>146,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>192,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>46,500</u>
<input type="checkbox"/> Improvements	\$	<u>146,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>192,700</u>

This decision is based on our finding that:

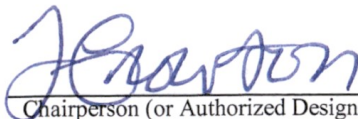
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

The Board understood the petitioners concern regarding the homeless encampment on the next-door properties but the board needs comparable sales or other documentary evidence to provide the value is incorrect.

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 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-220

Taxpayer's Name: Dennis & Mary Vosburg

Mailing Address: 175 Short Rd.

City: Onalaska

State: WA

Zip Code: 98570

Taxpayer's Parcel No: 032476001000

Hearing Was Held On: October 24, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$567,600.00

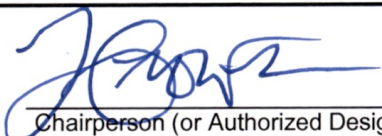
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:30 pm

Ended at (time): _____



Chairperson (or Authorized Designee)

2/20/2020

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: Dennis & Mary Vosburg
Parcel Number(s): 032476001000
Assessment Year: 2018 Petition Number: 2018-220

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>111,800</u>
<input type="checkbox"/> Improvements	\$	<u>455,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>567,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>111,800</u>
<input type="checkbox"/> Improvements	\$	<u>455,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>567,600</u>

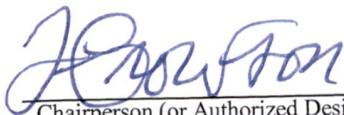
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing and did not provide evidence to prove a lower value.

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 5th day of December, (year) 2019



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: 2018-001, 2018-002,
and 2018-003

Taxpayer's Name: Brown Mortuary Services Inc.

Mailing Address: 202 N Lindsay Rd., Suite 201

City: Mesa

State: AZ

Zip Code: 85213

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

Hearing Was Held On: October 31, 2019

Board Members Present: Tom Crowson, Russ Wigley, Johnny Dunnagan

Decision of Board:

Value Sustained: _____

Value Changed From: _____ To: _____

Other: see individual record

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:00 a.m. 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: Brown Mortuary Services Inc.

Parcel Number(s): 004004000000

Assessment Year: 2018

Petition Number: 2018-001

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>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>

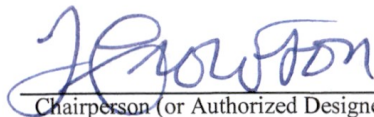
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner participated in the hearing but did not provide evidence to prove a lower value.

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 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature


Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: Brown Mortuary Services Inc.
Parcel Number(s): 004005000000
Assessment Year: 2018 Petition Number: 2018-002

Having considered the evidence presented by the 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>

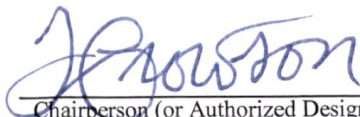
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner participated in the hearing but did not provide evidence to prove a lower value.

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 5th day of December, (year) 2019



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: 2018

Petition Number: 2018-003

Having considered the evidence presented by the 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 upon the evidence presented. The petitioner participated in the hearing but did not provide evidence to prove a lower value.

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 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-005

Taxpayer's Name: Sticklin Funeral Chapel Inc.

Mailing Address: 202 N Lindsay Rd., Suite 201

City: Mesa

State: AZ

Zip Code: 85213

Taxpayer's Parcel No: 003682047311

Hearing Was Held On: October 31, 2019

Board Members Present: Tom Crowson, Russ Wigley, Johnny Dunnagan

Decision of Board:

Value Sustained: \$680,000.00

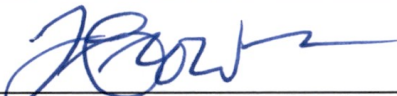
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

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

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: Sticklin Funeral Chapel Inc.

Parcel Number(s): 003682047311

Assessment Year: 2018

Petition Number: 2018-005

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>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 upon the evidence presented. The petitioner participated in the hearing but did not provide evidence to prove a lower value.

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 5th day of December, (year) 2019



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: 2018-100

Taxpayer's Name: Lineage WA Centralia RD, LLC

Mailing Address: P.O. Box 52307

City: Atlanta State: GA Zip Code: 30355-0307

Taxpayer's Parcel No: 023736073002

Hearing Was Held On: October 31, 2019

Board Members Present: Tom Crowson, Russ Wigley, and Johnny Dunnagan

Decision of Board:

Value Sustained: \$28,645,200.00

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)

2/20/2020
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: Lineage WA Centralia RE, LLC
Parcel Number(s): 023736073002
Assessment Year: 2018 Petition Number: 2018-100

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>2,407,400</u>
<input type="checkbox"/> Improvements	\$	<u>26,237,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>28,645,200</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>2,407,400</u>
<input type="checkbox"/> Improvements	\$	<u>26,237,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>28,645,200</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 was present at the hearing but did not provide evidence to prove a lower value.

The board feels that the petitioner proved the Assessor's representative was incorrect but the board did not feel that the petitioner provided significant enough information to effect value.

Discrepancies on Assessor's documentation

- The DOR appraisal was lacking due to not gaining access the inside of the building.
- The DOR appraisal was also lacking due to not receiving accurate income information and only relying on the excise information.
- Sq. Ft. of structure was not consistent on the DOR appraisal compared to the Assessor's documentation. With an 8,130 sq. ft. difference.
- The Assessor's office classifies this property as a Mega Warehouse store when it should be classified as a distribution warehouse.
- Assessor is basing their value on an August 21, 2016 appraisal.

There were questions regarding the DOR appraisal appears to be valuing personal property in the real property tax. This information was not considered by the board due to not having clear enough understanding of the personal property.

The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to prove a lower value.

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

Dated this 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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Order of the Lewis County

Board of Equalization

Property Owner: Frank & Vicki McCormick

Parcel Number(s): 032492001000

Assessment Year: 2018

Petition Number: 2018-192

Having considered the evidence presented by the 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>417,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>487,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>70,000</u>
<input type="checkbox"/> Improvements	\$	<u>417,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>487,500</u>

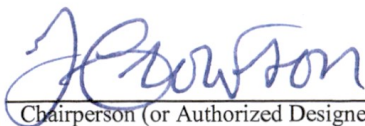
This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing and did not provide evidence to prove a lower value.

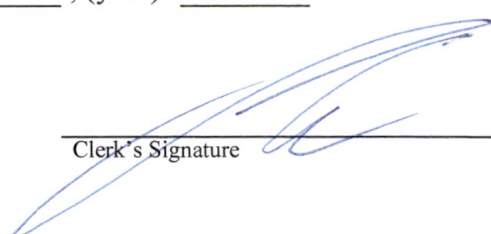
The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-277 and 2018-278

Taxpayer's Name: William Brown

Mailing Address: P.O. Box 401

City: Salkum

State: WA

Zip Code: 98587

Taxpayer's Parcel No: 028403013000 and 028403028000

Hearing Was Held On: October 31, 2019

Board Members Present: Tom Crowson, Russ Wigley, Johnny Dunnagan

Decision of Board:

Value Sustained: _____

Value Changed From: _____ To: _____

Other: see individual record

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:00 p.m.

Ended at (time): _____



(Chairperson (or Authorized Designee))

2/20/2020

Date

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Order of the Lewis County

Board of Equalization

Property Owner: William Brown

Parcel Number(s): 028403013000

Assessment Year: 2018

Petition Number: 2018-277

Having considered the evidence presented by the 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>51,000</u>
<input type="checkbox"/> Improvements	\$	<u>203,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>254,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>51,000</u>
<input type="checkbox"/> Improvements	\$	<u>203,300</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>254,300</u>

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

The Board noted that the petitioner did not receive the Assessor's documentation and did not provide documentation.

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 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: William Brown

Parcel Number(s): 028403028000

Assessment Year: 2018

Petition Number: 2018-278

Having considered the evidence presented by the 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>55,000</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>55,000</u>

BOE True and Fair Value Determination

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

This decision is based on our finding that:

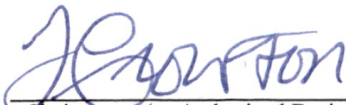
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

The Board noted that the petitioner did not receive the Assessor's documentation and did not provide documentation.

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 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-234

Taxpayer's Name: Joe & Kim Chambers

Mailing Address: P.O. Box 330

City: Salkum State: WA Zip Code: 98582

Taxpayer's Parcel No: 028403029000

Hearing Was Held On: October 31, 2019

Board Members Present: Tom Crowson, Russ Wigley, Johnny Dunnagan

Decision of Board:

Value Sustained: \$187,400.00

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 p.m. Ended at (time): _____


Chairperson (or Authorized Designee)

2/20/2020
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Joe & Kim Chambers

Parcel Number(s): 028403029000

Assessment Year: 2018

Petition Number: 2018-234

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>51,200</u>
<input type="checkbox"/> Improvements	\$ <u>136,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>187,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$ <u>51,200</u>
<input type="checkbox"/> Improvements	\$ <u>136,200</u>
<input type="checkbox"/> Minerals	\$ _____
<input type="checkbox"/> Personal Property	\$ _____
Total Value	\$ <u>187,400</u>

This decision is based on our finding that:

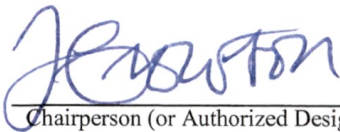
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

The Board noted that the petitioner did not receive the Assessor's documentation and did not provide documentation.

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 5th day of December, (year) 2019



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-288

Taxpayer's Name: William Pippin & Michelle Kassens

Mailing Address: 1329 Ham Hill Rd.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 003443005002

Hearing Was Held On: December 5, 2019

Board Members Present: Tom Crowson, Russ Wigley, Paulette Eaton, Dennis Blake

Decision of Board:

Value Sustained: _____

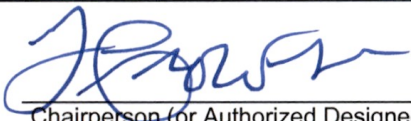
Value Changed From: \$186,900.00 To: \$165,300.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:00 a.m.

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: William E Pippin & Michelle D Kassens

Parcel Number(s): 003443005002

Assessment Year: 2018

Petition Number: 2018-288

Having considered the evidence presented by the 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>145,100</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>41,800</u>
<input type="checkbox"/> Improvements	\$	<u>123,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>165,300</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and did provide evidence to prove a lower value.

The Board feels the quality should be fair and not average. The building has functional obsolescent and certain oddities were engineered into the building at the time of construction.

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

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

Dated this 31st day of January, (year) 2020


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: 2018-287

Taxpayer's Name: Jamie Muir

Mailing Address: 1503 N. Pearl St.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 021020003002

Hearing Was Held On: December 5, 2019

Board Members Present: Tom Crowson, Russ Wigley, Paulette Eaton, Dennis Blake

Decision of Board:

Value Sustained: \$209,400.00

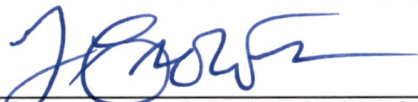
Value Changed From: _____ To: _____

Other: see individual record

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:30 a.m.

Ended at (time): _____



Chairperson (or Authorized Designee)

2/20/2020
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: Jamie Muir
Parcel Number(s): 021020003002
Assessment Year: 2018 Petition Number: 2018-287

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>22,200</u>
<input type="checkbox"/> Improvements	\$	<u>187,200</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>22,200</u>
<input type="checkbox"/> Improvements	\$	<u>187,200</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:

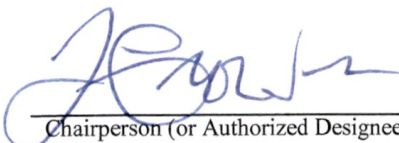
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was not present at the hearing and did not provide evidence to prove a lower value.

The petitioner provided an appraisal dated 3/03/2016. The Board felt that the market has changed since the time of appraisal and the petitioner did not provide information showing value as of 1/1/2018. In addition, the appraisal did not include a manufactured home that is on the property.

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 31st day of January, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-279 and 2018-280

Taxpayer's Name: Anthony Cowan

Mailing Address: 1003 Lake Street South Unit 102

City: Kirkland State: WA Zip Code: 98033

Taxpayer's Parcel No: 035288003015 and 035279004012

Hearing Was Held On: December 5, 2019

Board Members Present: Tom Crowson, Russ Wigley, Paulette Eaton, Dennis Blake

Decision of Board:

Value Sustained: _____

Value Changed From: _____ To: _____

Other: see individual record

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:30 p.m. Ended at (time): _____


Chairperson (or Authorized Designee)

2/20/2020
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Anthony Cowan

Parcel Number(s): 035288003015

Assessment Year: 2018

Petition Number: 2018-279

Having considered the evidence presented by the 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>852,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>922,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>69,600</u>
<input type="checkbox"/> Improvements	\$	<u>708,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>777,600</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and provided evidence to prove a lower value.

The Board reduced the value for the following reasons.

- Not a river front or a view property
- Luxury home with limited comparable sales
- Property was on the market for five years before petitioner purchase this parcel with an additional parcel for \$817,500 on 9/7/18.

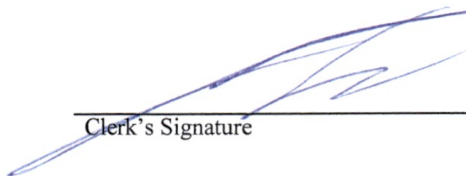
The Board concluded that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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

Dated this 31st day of January, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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Order of the Lewis County
Board of Equalization

Property Owner: Anthony Cowan

Parcel Number(s): 035279004012

Assessment Year: 2018

Petition Number: 2018-280

Having considered the evidence presented by the 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>39,900</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>39,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>39,900</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>39,900</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 was present at the hearing but did not provide evidence to prove a lower value.

The Board noted that the petitioner did not receive the Assessor's documentation and did not provide documentation.

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 31st day of January, (year) 2020


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: 2019-022, 2018,298,
2018-299, and 2019-
023

Taxpayer's Name: William & Linda Mahitka

Mailing Address: 91 Godfrey Rd.

City: Mossyrock State: WA Zip Code: 98564

Taxpayer's Parcel No: 008701107001 and 008701107004

Hearing Was Held On: December 5, 2019

Board Members Present: Tom Crowson, Russ Wigley, Paulette Eaton, Dennis Blake

Decision of Board:

Value Sustained: _____

Value Changed From: _____ To: _____

Other: see individual record

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:00 p.m. Ended at (time): _____


Chairperson (or Authorized Designee)

2/20/2020
Date

Order of the Lewis County

Board of Equalization

Property Owner: William & Linda Mahitka

Parcel Number(s): 008701107001

Assessment Year: 2018

Petition Number: 2018-298

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>175,500</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>210,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>155,000</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>190,000</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and did provide evidence to prove a lower value.

The Board feels that the reduced value is in line with the market at the time of purchase of the subject property. The petitioners purchased the subject property as well and an additional parcel for \$210,000 in May of 2018. The petitioners provided an appraisal dated May 10, 2018 showings an assessed value of \$195,000.

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

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

Dated this 20th day of February, (year) 2020

J. Brown Chair

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: William & Linda Mahitka

Parcel Number(s): 008701107004

Assessment Year: 2018

Petition Number: 2018-299

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>35,000</u>
<input type="checkbox"/> Improvements	\$	<u>4,500</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>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>4,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>29,500</u>

This decision is based on our finding that:

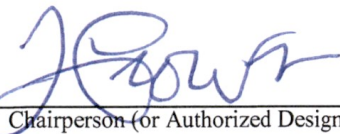
The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and did provide evidence to prove a lower value.

The Board took into consideration the purchase price of the subject property as well as the impact of culverts and access water through the property.

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

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

Dated this 31st day of January, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: William & Linda Mahitka

Parcel Number(s): 008701107001

Assessment Year: 2019

Petition Number: 2019-022

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>39,200</u>
<input type="checkbox"/> Improvements	\$	<u>188,900</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>228,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>39,200</u>
<input type="checkbox"/> Improvements	\$	<u>167,400</u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>206,600</u>

This decision is based on our finding that:

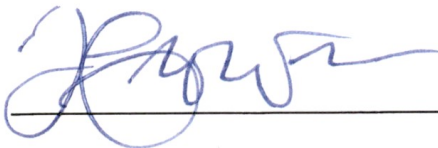
The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and did provide evidence to prove a lower value.

The board reduced the value of this parcel for the 2018 assessment year. The Board then used the trending information from the Assessor's office to make a determination for the 2019 assessment year. The board fills that the lowered value is in line with the home appraisal done at time of purchase on 5/10/2018.

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

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

Dated this 20th day of February, (year) 2020



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Chairperson (or Authorized Designee) Signature

Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: William & Linda Mahitka

Parcel Number(s): 008701107004

Assessment Year: 2019

Petition Number: 2019-023

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>39,200</u>
<input type="checkbox"/> Improvements	\$	<u>4,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>44,100</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>28,000</u>
<input type="checkbox"/> Improvements	\$	<u>4,860</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>32,860</u>

This decision is based on our finding that:

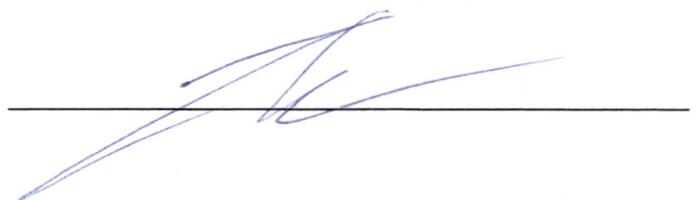
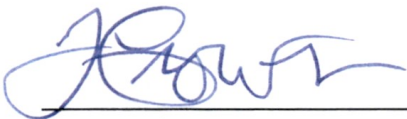
The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and did provide evidence to prove a lower value.

The board reduced the value of this parcel for the 2018 assessment year. The Board then used the trending information from the Assessor's office to make a determination for the 2019 assessment year. The board fills that the lowered value is in line with the property appraisal done at time of purchase on 5/10/2018.

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

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

Dated this 31st day of January, (year) 2020



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Chairperson (or Authorized Designee) Signature

Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization
Board Clerk's Record of Hearing

Petition No: 2018-212, 2019-143,
2019-144

Taxpayer's Name: William and Judy Baskett

Mailing Address: 400 Hart Rd.

City: Winlock

State: WA

Zip Code: 98596

Taxpayer's Parcel No: 015331002000, 015331000000

Hearing Was Held On: December 5, 2019

Board Members Present: Tom Crowson, Russ Wigley, Paulette Eaton, Dennis Blake

Decision of Board:

Value Sustained: _____

Value Changed From: _____ To: _____

Other: see individual record

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:30 p.m. 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: William & Judy Baskett

Parcel Number(s): 015331002000

Assessment Year: 2018

Petition Number: 2018-212

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

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

BOE True and Fair Value Determination

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

This decision is based on our finding that:


The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

Mrs. Baskett is going to work with the Assessor and get documentation to the Assessor's office regarding flooding issues, pipeline, and issues on buildability.

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 31st day of January, (year) 2020


Chairperson (or Authorized Designee) Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: William & Judy Baskett

Parcel Number(s): 015331000000

Assessment Year: 2019

Petition Number: 2019-143

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

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>48,200</u>
<input type="checkbox"/> Improvements	\$	<u>115,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>163,200</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:

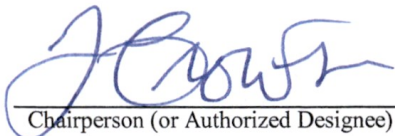
The Board overruled the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing and did provide evidence to prove a lower value.

During the 2018 assessment year the Assessor signed an agreement with the taxpayer and reduced the Assessed value of the subject property to \$98,500. The subject property was valued via trending for the 2019 assessment year. The 2019 assessment year trended values increase 14% for land and 7% improvements. The subject property value increased by 40% and the Board is unclear how the Assessor come to that value. Due to the discrepancies, the board moved to reduce the value back to the 2018 assessment value.

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

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

Dated this 31st day of January, (year) 2020



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 <https://bta.wa.gov/index.php/appeals/> 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. Contact the Board of Tax Appeals by phone at 1-866-788-5446.

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

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Order of the Lewis County
Board of Equalization

Property Owner: William & Judy Baskett

Parcel Number(s): 015331002000

Assessment Year: 2019

Petition Number: 2019-144

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

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>35,700</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>35,700</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>35,700</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>35,700</u>

This decision is based on our finding that:

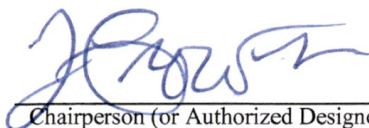
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner was present at the hearing but did not provide evidence to prove a lower value.

Mrs. Baskett is going to work with the Assessor and get documentation to the Assessor's office regarding flooding issues, pipeline, and issues on buildability.

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 31st day of January, (year) 2020



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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