Lewis	County Board of Equalization
Board Cl	erk's Record of Hearing

		Petiti	on No: <u>2018-187</u>	1
Taxpayer's Name:	Larry Krueger			
Mailing Address:	153 Gharet Rd.			
City: Randle		State: WA	Zip Code: _98377	
Taxpayer's Parcel N	No: 031665001002	ļ.		
Hearing Was Held	On: October 24, 2019			
Board Members Pro	esent: Tom Crowson, Ru	ss Wigley, Johnny Dur	nnagan	
	,			
Decision of Board:				
Value S	Sustained: 193,500			
Value 0	Changed From:	To:		
Other:				
		`		
Recorded on Tape	No: Digital Recording			
Hearing Began at (t		Ended at (time	e):	
			1	

Chairperson (or Authorized Designee)

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order	of	the	Lewis	County

Property Owner: L					
Parcel Number(s): 03	31665001002				
Assessment Year: 2	018	Pe	etition Number: 2018-18	37	
Having considered th	e evidence prese	ented by the parties the determination	in this appeal, the Board of the assessor.	hereby:	
Assessor's True and	l Fair Value		BOE True and Fair Val	ue Determination	<u>n</u>
Land	\$	15,600	Land	\$	15,600
Improvements	\$	177,900	Improvements	\$	177,900
☐ Minerals			☐ Minerals	\$	
Personal Prope			Personal Property	\$	
Total Value	\$	193,500	Total Value	\$	193,500
The Assessor made a moved to uphold the The Board concluded the Assessor's presur	9 the made the forthe Assessor's do that the hearing be manifest error a corrected value of that the petition aption of correct Board Orders from	etermination of valuated and correction, character the Assessor.  Her did not provide the service and the Board of Equation and Equation and Equatio	ue based upon the evident evidence to prove a lower anging the sq. ft. from 1828 clear, cogent, and convincialization hearing are not	r value.  8 to 1540. The Bo	oard overcome
Dated this 31st	day of	January	, (year)	>	
1200	Jan				
Chairperson (or Authorized	Designee) Signature		Clerk's Signature		
			SHIPF	ED FEB 0 7 2020	

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 <a href="https://bta.wa.gov/index.php/appeals/">https://bta.wa.gov/index.php/appeals/</a> 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.

	Lewis	County Board o	f Equalization	
	Board Clo	erk's Record of Hea	aring	
		Pet	ition No: <u>2018-265</u>	
Taxpayer's Name:	Joe & Sona Markhol	t		
Mailing Address:	139 Koons Rd.			
City: Mossyrock		State: WA	Zip Code: _98564	
Taxpayer's Parcel I	No: 025252001001			
Hearing Was Held	On: October 24, 2	019		
Board Members Pr	esent: Tom Crowson	, Russ Wigley, and Johnr	ny Dunnagan	
			· · · · · · · · · · · · · · · · · · ·	
Decision of Board:				
	Sustained: \$241,100	00		
	Changed From:	To:		
Other:				
Other.				

Recorded on Tape No:	Digital Recording	
Hearing Began at (time):	9:30 am	Ended at (time):
1000	_	2/20/2020

Chairperson (or Authorized Designee)

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the	Lewis	County
Order of the	Lewis	Count

Property Owner:	Joe and Sor	na Markholt			
Parcel Number(s):	025252001	001		3.08	
Assessment Year:	2018		Petition Number: 2018-	265	
Having considered	the evidence	e presented by the par	ties in this appeal, the Boar	d hereby:	
sustains		es the determina	**	d ficreby.	
∑ sustams	overrun	cs the determina	ation of the assessor.		
Assessor's True a	nd Fair Val	<u>ue</u>	<b>BOE True and Fair V</b>	alue Deter	rmination
Land	\$	65,200	Land	\$	65,200
Improvemen	ts \$	175,900	☐ Improvements	\$	175,900
☐ Minerals	\$		☐ Minerals	\$	1
Personal Pro	perty \$		Personal Property	\$	
Total Value	\$	241,100	Total Value	\$	241,100

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 5<sup>th</sup> day of December , (year) 2019

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 <a href="https://bta.wa.gov/index.php/appeals/">https://bta.wa.gov/index.php/appeals/</a> 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

SHIPPED DEC 06 2019

Lewis	County Board of Equalization
Board C	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 I	No: 013138001000			
Hearing Was Held	On: October 24, 2019		* 1	
Board Members Pro	esent: Tom Crowson, Ru	ss Wigley	y, Johnny Dunnagai	n
Decision of Board:				
Value S	Sustained: \$189,100.00			
Value 0	Changed From:		To:	
Other:				
Recorded on Tape	No: Digital Recording			
Hearing Began at (	time): 10:00 a.m.	E	Ended at (time):	

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

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

Chairperson (or Authorized Designee)

Order of the	Lewis	<b>County</b>
		·

Property Owner:	Michae	el & Cassie	Thorpe					
Parcel Number(s):	013138	8001000						
Assessment Year:				Petition	Number: 2018	8-296		
Having considered  ⊠ sustains	the evi	dence prese verrules	ented by the part			ard hereb	py:	
Sustains		ciruies	the determina	non or u	ic assessor.			
Assessor's True a	nd Fair	· Value		BOE	True and Fair	Value D	eterminat	ion
Land		\$	40,700		Land	\$		40,700
Improvemen	ts	\$	148,400		Improvements	\$ _		148,400
Minerals		\$			Minerals	\$ _		
Personal Pro	perty	\$	100 100		Personal Proper	ty \$_		100 100
Total Value		\$	189,100		Total Value	2 _		189,100
This decision is bath The Board sustained petitioner was pressible hearing the Assesse the heating system. The Board conclude the Assessor's pressible Please note that the meeting may be put	ed the A ent at the or's off.  led that sumption	assessor's done hearing blice did make the petition of correct Orders from	etermination of out did not provide an adjustment are did not provideness.	ide evide t to the p ide clear Equaliza	ence to prove a lo roperty value rec , cogent, and con	ower valuducing it	to \$189,10 evidence t	o the 00 due to o overcome
Dated this 5 <sup>th</sup>					ar) <u>2019</u>			
Charperson (or Authoriz	200 Design	nee) Signature		Clerk	's Signature			
		, , , , , , , , , , , , , , , , , , , ,				HIPPE	D DEC 06	5018

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 <a href="https://bta.wa.gov/index.php/appeals/">https://bta.wa.gov/index.php/appeals/</a> 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.

	Lewis	County Board of	Equalization			
Board Clerk's Record of Hearing						
		Petit	tion 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, 201	9				
Board Members Pr	esent: Tom Crowson, I	Russ Wigley, and Johnn	y Dunnagan			
	ν					
Decision of Board:						
Value 9	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):
Para	`	7/20/2020

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Chairperson (or Authorized Designee)

Order of the Lewis Co	unty
-----------------------	------

Property Owner: Kathy Parcel Number(s): 03152 Assessment Year: 2018		Petition Number: 2018-22	26
		e parties in this appeal, the Board mination of the assessor.	hereby:
Assessor's True and Fai	r Value	<b>BOE True and Fair Val</b>	ue Determination
Land	\$ 12,400	Land	\$ 12,400
Improvements	\$ 51,400		\$ 51,400
Minerals	\$	☐ Minerals	\$
Personal Property	\$	Personal Property	\$
Total Value	\$ 63,800	Total Value	\$ 63,800
petitioner was present at a that the Assessor made ap The Board concluded tha the Assessor's presumption	Assessor's determination the hearing but did not propriate adjustment to the petitioner did not pon of correctness.	on of value based upon the evident provide evidence to prove a lowe to the condition of the property.  provide clear, cogent, and convinted of Equalization hearing are not s' Office.	r value. The Board feels
Dated this 5 <sup>th</sup> da	y of December		
Chairperson (or Authorized Desig	nee) Signature	Clerk's Signature	
		SHIPE	DED DEC 0 6 2019

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 <a href="https://bta.wa.gov/index.php/appeals/">https://bta.wa.gov/index.php/appeals/</a> 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.

	Lewis	County Boar	d of Equalization		
Board Clerk's Record of Hearing					
			Petition No: 2018-22	25	
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, 201	9			
Board Members Pr	resent: Tom Crowson, F	Russ Wigley, and c	Johnny Dunnagan		
Desiries of Beauty					
Decision of Board:					
Value S	Sustained: \$73,400.00				
Value (	Changed From:	То			
Other:					

Recorded on Tape No:	Digital Recording	_			
Hearing Began at (time):	1:30 pm	Ended at (time):			 
$\Lambda_{\alpha}$			/	,	

Chairperson (or Authorized Designee)

paired please call (360) 705-6715.

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the	Lewis	<b>County</b>
Oraci of the	Levis	

Property Owner: Jack I	Kerr						
Parcel Number(s): 031902001000							
Assessment Year: 2018		Petition Number: 2018-22	.5				
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 Fa	<u>ir Value</u>	<b>BOE True and Fair Val</b>	ue Determination				
Land	\$ 31,500	Land	\$ 31,500				
Improvements	\$ 41,900	Improvements	\$ 41,900				
☐ Minerals	\$	Minerals	\$				
Personal Property	\$	Personal Property	\$				
Total Value	\$73,400	Total Value	\$73,400				
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.							
Have	on	, (year)					
Chairperson (or Authorized Desi	gnee) Signature	Clerk's Signature	6040				
		-	PED DEC 0 6 2019				
		SHIP	PED				

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 <a href="https://bta.wa.gov/index.php/appeals/">https://bta.wa.gov/index.php/appeals/</a> 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.

Lewis	<b>County Board of Equalization</b>
Board Clerl	c's Record of Hearing

			Petition No	o: <u>2018-13</u>	5
Taxpayer's Name:	Russell Nelson				
Mailing Address:	3316 N 112 <sup>th</sup> Ave				
City: Avondal		State:	AZ	Zip Code:	85392
Taxpayer's Parcel I	No: 033353021008				
Hearing Was Held	On: October 24, 2019				
Board Members Pr	esent: Tom Crowson, Ru	ıss Wigle	y, and Johnny Duni	nagan	
Decision of Board:					
Value S	Sustained: \$52,700.00				
Value 0	Changed From:		To:		_
Other:					
Recorded on Tape	No: Digital Recording				
Hearing Began at (	2:00 pm		Ended at (time):		
1					

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Chairperson (or Authorized Designee)

Order	of	the	Lewis	County

Property Owner: Russ	ell Nelson				
Parcel Number(s): 0333	53021008	,			
Assessment Year: 2018	I	Petition Number: 2018-13	55		
	·a				
Having considered the e	vidence presented by the partie	es in this appeal, the Board	hereby:		
⊠ sustains □ o	overrules the determination	on of the assessor.			
Assessor's True and Fa	<u>iir Value</u>	<b>BOE True and Fair Val</b>	ue Determination		
Land	\$ 52,700	Land	\$52,700		
Improvements	\$	Improvements	\$		
Minerals	\$	Minerals	\$		
Personal Property Total Value	\$ \$ 52,700	Personal Property Total Value	\$\$ \$52,700		
Total value	\$	Total value	52,700		
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 presumpt	ion of correctness.				
Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.					
Dated this 5 <sup>th</sup> d	ay of December	_, (year)			
How To	M				
Chairperson (or Authorized Desi	ignee) Signature	Clerk's Signature			

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 <a href="https://bta.wa.gov/index.php/appeals/">https://bta.wa.gov/index.php/appeals/</a> 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.

_	Lewis	County	/ Board	l of Equalization
Board Clerk's Record of Hearing				
			F	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			4 1
Hearing Was Held	On: October 24, 2019			
Board Members Pr	esent: Tom Crowson, Ru	ıss Wigle	y, and Jol	hnny Dunnagan
Decision of Board:				
Value 9	Sustained: \$192,700.00			
Value (	Changed From:		To:	
Other:				

Chairpersen (or Authorized Designee)

Z/Z0/Z0Z0

Date

Ended at (time):

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Digital Recording

2:30 pm

Recorded on Tape No:

Hearing Began at (time):

Order of t	the	Lewis	County

Property Owner:	Larry Offner				
Parcel Number(s):	032555006005				
Assessment Year:	2018		Petition Number: 2018-01	11	
Having considered ⊠ sustains	the evidence pres		es in this appeal, the Board on of the assessor.	hereby:	
Assessor's True a	nd Fair Value		<b>BOE True and Fair Val</b>	lue Determi	nation
Land	\$	46,500	Land	\$	46,500
☐ Improvemen	nts \$	146,200	Improvements	\$	146,200
☐ Minerals			☐ Minerals	\$	
Personal Pro	perty \$	102.700	Personal Property	\$	
Total Value	\$	192,700	Total Value	2	192,700
The Board underst properties but the incorrect.	ed the Assessor's of sent at the hearing tood the petitioner board needs comp	determination of volume but did not provide s concern regardinarable sales or other did not providence did not providence.	value based upon the evidence de evidence to prove a lowering the homeless encampmenter documentary evidence to the clear, cogent, and convin	er value. nt on the ner o provide th	xt-door e value is
Please note that th meeting may be pu			Equalization hearing are not ice.	verbatim. A	A tape of the
Dated this 5 <sup>th</sup>	าบท		, (year)		
Chairperson (or Authori	zed Designee) Signature		Clerk's Signature		

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 <a href="https://bta.wa.gov/index.php/appeals/">https://bta.wa.gov/index.php/appeals/</a> 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.

_	Lewis	County Board of Equalization
	Board Cl	erk's Record of Hearing

Petition No: 2018-220				
Taxpayer's Name:	Dennis & Mary Vosburg			
Mailing Address:	175 Short Rd.			
City: Onalaska		State: WA	Zip Cod	de: 98570
Taxpayer's Parcel I	No: 032476001000			
Hearing Was Held	On: October 24, 2019			
Board Members Pr	esent: Tom Crowson, Rus	ss Wigley, and	d Johnny Dunnagan	
Decision of Board:				
Value S	Sustained: \$567,600.00			
Value (	Changed From:	-	Го:	
Other:				
Recorded on Tape				
Hearing Began at (	time): 2:30 pm	Ende	d at (time):	
Mana			2/20/20	2

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Chairperson (or Authorized Designee)

Order of the	Lewis	County

Property Owner: Denni	is & Mary Vosburg		
Parcel Number(s): 03247			-
Assessment Year: 2018		Petition Number: 2018-220	0
	vidence presented by the pa	arties in this appeal, the Board lation of the assessor.	nereby:
Assessor's True and Fa	air Value	<b>BOE True and Fair Val</b>	ue Determination
Land	\$ 111,800	Land	\$111,800
Improvements	\$ 455,800	Improvements	\$455,800
Minerals	\$	Minerals	\$
Personal Property		Personal Property	\$
Total Value	\$567,600	Total Value	507,000
The Board concluded the Assessor's presumpted.  Please note that the Board that t	Assessor's determination on at the hearing and did not the petitioner did not protect of correctness.	of value based upon the eviden of provide evidence to prove a l ovide clear, cogent, and convin of Equalization hearing are not Office.	cing evidence to overcome
Dated this _5 <sup>th</sup> C	day of December	, (year), (year)	

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 <a href="https://bta.wa.gov/index.php/appeals/">https://bta.wa.gov/index.php/appeals/</a> 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.