Lewis	County Board of Equalization
Board C	lerk's Record of Hearing
	Petition No: 2018-288
Taxpayer's Name: William Pippin & Mic	chelle 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 Crowso	n, Russ Wigley, Paulette Eaton, Dennis Blake
Decision of Board:	
Value Sustained:	
Value Changed From: \$18	36,900.00 To: \$165,300.00
Other:	
<u> </u>	
Recorded on Tape No: Digital Record	
Hearing Began at (time): 10:00 a.m.	Ended at (time):

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Chairperson (or Authorized Designee)

Order	of	the	Lewis	County

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	d Fair Value		BOE True and Fair Val	ue Determin	ation	
☐ Land ☐ Improvements ☐ Minerals ☐ Personal Prope Total Value	\$	41,800 145,100 186,900	☐ Land ☐ Improvements ☐ Minerals ☐ Personal Property Total Value	\$ \$ \$ \$	41,800 123,500 165,300	
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 Chairperson (or Authorized)	1	January	, (year) 2020 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 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.

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_	Lewis	County Boa	ird 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, 2	2019					
Board Members Pr	resent: Tom Crowson	, Russ Wigley, Paul	lette Eaton, Dennis Blake				
Decision of Board:							
Value	Sustained: \$209,400.	00					
Value	Changed From:	To	o:				
Other:	see individual record						

Recorded on Tape No:	Digital Recording	
Hearing Began at (time):	10:30 a.m.	Ended at (time):
1800		2/- /

Chairperson (or Authorized Designee)

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Order of the	Lewis	County
Order of the	Lewis	County

Property Owner: Jamie N	<i>M</i> uir				
Parcel Number(s): 021020	003002				
Assessment Year: 2018	J	Petition Number: 2018-28	7		
Having considered the evid ⊠ sustains □ ove		es in this appeal, the Board lon of the assessor.	hereby:		
Assessor's True and Fair	Value	BOE True and Fair Val	ue Determination		
Land	\$ 22,200	Land	\$ 22,200		
	\$ 187,200	☐ Improvements	\$ 187,200		
	\$	☐ Minerals	\$		
Personal Property	\$	Personal Property	\$		
Total Value	\$ 209,400	Total Value	\$ 209,400		
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 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			>		
Chairperson (or Authorized Designe	e) Signature	Clerk's Signature			

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

Petition No: 2018-279 and 2018-280 Taxpayer's Name: Anthony Cowan 1003 Lake Street South Unit 102 Mailing Address: State: WA Zip Code: 98033 City: Kirkland Taxpayer's Parcel No: 035288003015 and 035279004012 December 5, 2019 Hearing Was Held On: Board Members Present: Tom Crowson, Russ Wigley, Paulette Eaton, Dennis Blake Decision of Board: Value Sustained: To: Value Changed From: Other: see individual record Recorded on Tape No: Digital Recording Hearing Began at (time): 1:30 p.m. Ended at (time):

Charperson (or Authorized Designee)

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Order of the	Lewis	County
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Property Owner:	Anthony Cowa	n			
Parcel Number(s):_	035288003015				
Assessment Year:	2018		Petition Number:	2018-279	
7			-		
Having considered t	the evidence pro	esented by the par	ties in this appeal, the	e Board here	eby:
sustains	overrules	the determina	tion of the assessor.		
Assessor's True an	d Fair Value		BOE True and I	Fair Value	Determination
Land	\$	69,600	Land	\$	69,600
☐ Improvements	s \$	852,500	☐ Improveme	ents \$	708,000
Minerals	\$		☐ Minerals	\$	
Personal Prop	erty \$		Personal Pr	roperty \$	
Total Value	\$	922,100	Total Value	e \$	777,600

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

Property Owner:	Anthony Cowan				
Parcel Number(s):	035279004012				
Assessment Year:		P	etition Number: 2018-28	30	
Having considered ⊠ sustains	the evidence prese	nted by the parties	s in this appeal, the Board in of the assessor.	hereby:	
Assessor's True a	nd Fair Value		BOE True and Fair Val	ue Determinat	<u>ion</u>
Land	\$	39,900	Land	\$	39,900
Improvemen			☐ Improvements	\$	
☐ Minerals	\$		☐ Minerals	\$	
Personal Pro			Personal Property	\$	
Total Value	\$	39,900	Total Value	\$	39,900
petitioner was pres	ed the Assessor's de ent at the hearing b	etermination of va out did not provide	alue based upon the evidence evidence to prove a lower	r value.	
The Board noted the documentation.	at the petitioner di	d not receive the A	Assessor's documentation	and did not pro	vide
The Board conclud the Assessor's pres	-		clear, cogent, and convince	cing evidence to	overcome
Please note that the meeting may be pu			ualization hearing are not ee.	verbatim. A ta	pe of the
Dated this 31st	day of	January	, (year)		
Chairperson (or Authoriz	ad Dasigman Signatura		Clerk's Signature		
Chairperson (or Authoriz	ed Designee) Signature		Cierk's Signature		

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

Petition No: 2019-022, 2018,298, 2018-299, and 2019-

023

Taxpayer's Name: William &	Linda Mahitka		
Mailing Address: 91 Godfre	ey Rd.		
City: Mossyrock	Sta	te: WA	Zip Code: _98564
Taxpayer's Parcel No: 0087	01107001 and 00870	1107004	
Hearing Was Held On: De	cember 5, 2019		48
Board Members Present: To	m Crowson, Russ W	igley, Paulette l	Eaton, Dennis Blake
	*		
Decision of Board:			
Value Sustained:			
Value Changed F	rom:	To:	
Other: see indivi	dual record		
Becarded on Tana No: Dig	tal Basarding		
	tal Recording	— Ended at (tir	ma);
Hearing Began at (time): 2:0	00 p.m.	Ended at (tir	
Jan a	_		2/20/2020
Chairperson (or Authorized Designee)	_	Date /

Order	of	the	Lewis	County
				·

Property Owner:	Willia	m & Linda	Mahitka			
Parcel Number(s):	00870	1107001				
Assessment Year:				Petition Number: 2018-29	98	
Having considered sustains		idence prese verrules	, ,	rties in this appeal, the Board ation of the assessor.	hereby:	
Assessor's True a	nd Fair	r Value		BOE True and Fair Val	ue Detern	nination
Land		\$	35,000	Land	\$	35,000
Improvemen	ts	\$	175,500	☐ Improvements	\$	155,000
Minerals		\$		☐ Minerals	\$	
Personal Pro	perty	\$		Personal Property	\$	
Total Value		\$	210,500	Total Value	\$	190,000
The Board feels the property. The peti	ed the Asent at the retioners	Assessor's dhe hearing and aduced valupurchased t	letermination on the did provide the is in line with the subject property.	f value based upon the evidence evidence to prove a lower van the market at the time of purperty as well and an additional dated May 10, 2018 showing	llue. rchase of the l parcel for	he subject r \$210,000 in
The Board conclud Assessor's presum				clear, cogent, and convincing	g evidence	to overcome the
Please note that the meeting may be pu				Equalization hearing are not ffice.	verbatim.	A tape of the
Dated this 20 th	day	y of	February	, (year)		

	_			~ 1
Chairperson	(or	Authorized	Designee)	Signature

Clerk's Signature

NOTICE

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Order of the	Lewis	County
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Property Owner: William & Linda Mahitka				
Parcel Number(s): 008701107004				
Assessment Year: 2018	Petition Number: 2018-299			
Having considered the evidence presented by the pa				
Assessor's True and Fair Value	BOE True and Fair Value Determination			
Land \$35,000_	Land \$ 25,000			
☐ Land \$	Improvements			
	Minerals \$			
Personal Property \$ Total Value \$40,000	Personal Property \$ Total Value \$29,500			
10tai varde	10th 7 the \$\pi_{\textstyle \textstyle \text			
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 priculverts and access water through the property.	ce of the subject property as well as the impact of			
The Board concluded that the petitioner did provide Assessor's presumption of correctness.	e clear, cogent, and convincing evidence to overcome the			
Please note that the Board Orders from the Board of meeting may be purchased at the Commissioners' (of Equalization hearing are not verbatim. A tape of the Office.			
Dated this _31st day of January	, (year)2020			
19our				
Chairperson (or Authorized 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 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.

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Distribution: • Assessor • Petitioner

Order of the	Lewis	County

Property Owner: William & Linda Mahitk	a			
Parcel Number(s): 008701107001				
Assessment Year: 2019	Petition Number: 2019-022			
Having considered the evidence presented by ☐ sustains ☐ overrules the de	the parties in this appeal, the Board hereby: etermination of the assessor.			
Assessor's True and Fair Value	BOE True and Fair Value Determination			
☐ Land \$ 39,2	200 Land \$ 39,200			
Improvements \$ 188,9				
Minerals \$	Minerals \$			
Personal Property \$	Personal Property \$			
Total Value \$ 228,1	Total Value \$ 206,600			
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 20 th day of February	<u>aary</u> , (year) <u>2020</u>			

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.

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Order of the Lewis Co	ounty
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Property Owner: William Parcel Number(s): 00870 Assessment Year: 2019	01107004		etition Number: _2019-02	23	
Having considered the ev	-		in this appeal, the Board of the assessor.	hereby:	
Assessor's True and Fa	ir Value		BOE True and Fair Val	ue Determinat	<u>ion</u>
Land	\$	39,200	Land	\$	28,000
☐ Improvements	\$	4,900	☐ Improvements	\$	4,860
☐ Minerals	\$		Minerals	\$	
Personal Property	\$		Personal Property	\$	
Total Value	\$	44,100	Total Value	\$	32,860
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 Boar meeting may be purchase			_	verbatim. A ta	pe of the
Dated this 31st da	ay ofJa	anuary	, (year)		
How I					

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

Petition No: 2018-212, 2019-143,

		2019-144
William and Judy Pa	nekott	
	ISKEIL	
400 Hart Rd.		
	State: WA	Zip Code: 98596
No: 015331002000,	015331000000	
On: December 5,	2019	
esent: Tom Crowsor	n, Russ Wigley, Paulette E	aton, Dennis Blake
sustained:		
Changed From:	To:	
see individual record	1	
	400 Hart Rd. No: _015331002000, On: _December 5, esent: Tom Crowsor Sustained: Changed From:	State: WA No: _015331002000, 015331000000 On: _December 5, 2019 esent: Tom Crowson, Russ Wigley, Paulette E

Recorded on Tape No: _	Digital Recording		
Hearing Began at (time):	2:30 p.m.	Ended at (time):	

Chairperson (or Authorized Designee)

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Order	of th	e Lewis	County
Oruci	or th	Lewis	County

Property Owner: _Wil	lliam & Judy Baskett				
Parcel Number(s): 015	5331002000				
Assessment Year: 201	18 F	Petition Number: 2018-21	2		
	evidence presented by the partie	es in this appeal, the Board I	nereby:		
Assessor's True and I	Fair Value	BOE True and Fair Val	ue Determination		
Land	\$17,000	Land	\$ 17,000		
Improvements	\$	☐ Improvements	\$		
Minerals	\$	Minerals	\$		
Personal Property Total Value	y \$17,000	Personal Property Total Value	\$ \$		
Total Value	Ψ	Total Value	Ψ <i>17,000</i>		
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 to the Assessor's presump	that the petitioner did not provide ption of correctness.	e clear, cogent, and convinc	cing evidence to overcome		
	eard Orders from the Board of Equased at the Commissioners' Office		verbatim. A tape of the		
Dated this 31st	day of January	_, (year)			
RAONS	asign sed Signature	Cloud 25 Company			
Chairperson (or Authorized De	esignee) Signature	Clerk's Signature			

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Order	of the	Lewis	County

Property Owner: Wil	liam & Judy B	askett			
Parcel Number(s): 015	331000000		· ·		
Assessment Year: 201	9		Petition Number: 2019-14	13	
Having considered the evidence presented by the parties in this appeal, the Board hereby: Sustains overrules the determination of the assessor.					
Assessor's True and F	air value		BOE True and Fair Val	ue Dete	ermination
Land	\$	48,200	Land	\$	18,500
☐ Improvements	\$	115,000	☐ Improvements	\$	80,000
☐ Minerals	\$		☐ Minerals	\$	
Personal Property	y \$		Personal Property	\$	
Total Value	\$	163,200	Total Value	\$	98,500

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 31 st day of January	_, (year) <u>2020</u>
ACOUST. Change of Authorized Projectors	Clark's Construe
Chairperson (or Authorized Designee) Signature	Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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Order	of	the	Lewis	County

Property Owner:	William & Judy I	Baskett			
Parcel Number(s):	015331002000				
Assessment Year:	2019		Petition Number: 201	9-144	
Having considered Sustains	the evidence preso		es in this appeal, the Bo on of the assessor.	eard hereby:	
Assessor's True a	nd Fair Value		BOE True and Fair	Value Determ	ination
Land	\$	35,700	Land	\$	35,700
Improvemen			☐ Improvements	\$	
☐ Minerals			☐ Minerals	\$	
Personal Pro	perty \$		Personal Proper	rty \$	35,700
Total Value	\$	35,700	Total Value	\$	35,700
petitioner was pres Mrs. Baskett is goi flooding issues, pip	ed the Assessor's dent at the hearing long to work with the beline, and issues ded that the petition	letermination of sobut did not providue Assessor and gon buildability.	value based upon the evide evidence to prove a least documentation to the de clear, cogent, and cor	ower value. Assessor's off	ice regarding
Please note that the meeting may be pu			Equalization hearing are ice.	not verbatim.	A tape of the
Dated this 31st	day of	January	, (year)2020		
JE 1925	1				
Chairperson (or Authoriz	ed Designee) Signature		Clerk's Signature		

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