Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-004

Taxpayer's Name: Northwest Hardwoods / Todd Heinrichs - Ryan Tax Group

Mailing Address: 2600 Network Blvd., Ste. 600

City: Frisco State: TX Zip Code: 75034

Taxpayer's Parcel No: 800000000000

Hearing Was Held On: 04/02/2026

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

Assessor's Office Rep: Ross Nielson and Chris Lanegan

Decision of Board:

Value Sustained: $17,000,000

Value Changed From: To:

Other:

Recorded on Tape No: 04022026BOE FTR

Hearing Began at (time): 9:11 a.m. Ended at (time): 9:18 a.m.

Chairperson (or Authorized Designee)

4/2/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Northwest Hardwoods / Todd Heinrichs - Ryan Tax Group**

Parcel number(s): **800000000000**

Assessment year: **2025** Petition number: **25-004**

Date(s) of hearing: **04/02/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☐ Land	$	☐ Land	$
☐ Improvements	$	☐ Improvements	$
☑ Economic value	$ **17,000,000.00**	☑ Economic Value	$ **17,000,000.00**
☐ Personal property	$	☐ Personal property	$
Total value	$ **17000000**	Total value	$ 17000000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The issue before the Board is the true and fair value of the economic unit for Northwest Hardwoods. This is for the combined value of parcels 021105007000, 023592004000, 023594001002, 730110146000, and 777000000000.

The appellant stated in the specific reasons why the value was incorrect was due to economic obsolescence and the lack of adjustments to reflect that. The appellant provided general information of property assessed values from 1995-2025, and the tax statement for taxes payable in 2026. The Assessor and representative Chris Lanegan stated

Dated this **2** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

NOTICE

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This decision is based on our finding that: *(continued)*

there had been considerable discussion regarding the value and combining of the economic unit.

MOTION: Regarding petition #25-004 parcel #800000000000 representing as an economic unit for 021105007000, 023592004000, 023594001002, 730110146000, and 777000000000. After careful consideration of the evidence and information presented, Russ Wigley made a motion to sustain the Assessor's valuation at $17,000,000 due to the fact that no evidence or information was provided by the appellant. Paulette Eaton seconded. Motion sustained 3-0.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-001

Taxpayer's Name: Arlie & Loretta Phillips

Mailing Address: 408 Ash St

City: Toledo, State: WA Zip Code: 98596

Taxpayer's Parcel No: 007083001000

Hearing Was Held On: 04/02/2026

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

Decision of Board:

Value Sustained: $391,700

Value Changed From: To:

Other:

Recorded on Tape No: 04022026BOE FTR

Hearing Began at (time): 1:20 pm Ended at (time): 1:36 pm

Chairperson (or Authorized Designee)

4/2/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Arlie & Loretta Phillips**
Parcel number(s): **007083001000**
Assessment year: **2025** Petition number: **25-001**
Date(s) of hearing: **04/02/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 65,600.00	☑ Land	$ 65,600.00
☑ Improvements	$ 326,100.00	☑ Improvements	$ 326,100.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 391700	Total value	$ 391700

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The issue before the Board is that the appellant is truly seeking relief from taxes. The appellant stated they were over the income limit and was looking to lower the values any possible way. There was considerable back and forth to determine eligibility surrounding any type of exemption. The exemption program is a Washington State program and follows Washington State Department of Revenue's guidelines for the Senior/Disabled Person's Exemption.

The Assessor has the presumption correctness. The appellant didn't present any specific reasons why the value was incorrect. The appellant did not provide any documentary evidence or information to overcome

Dated this **2** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

NOTICE

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This decision is based on our finding that: *(continued)*

the presumption of correctness or to change the value. assessment comparisons of other property, percentage of value increases, personal hardship, the amount of tax, or other matters not directly related to the market value

MOTION: Regarding petition #25-001 parcel #007083001000. After careful consideration of the petition, Russ Wigley made a motion to sustain the Assessor's valuation at $391,700 due to the fact that no evidence or information was provided by the appellant. Paulette Eaton seconded. Motion sustained 3-0.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-002

Taxpayer's Name: Sheila Mathes

Mailing Address: PO Box 117

City: Randle, State: WA Zip Code: 98377

Taxpayer's Parcel No: 031253002000

Hearing Was Held On: 04/02/2026

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

Assessor Rep: Scott Hamilton

Decision of Board:

Value Sustained: $152,900

Value Changed From: To:

Other:

Recorded on Tape No: 04022026BOE FTR

Hearing Began at (time): 1:47 pm Ended at (time): 1:53 pm

Chairperson (or Authorized Designee)

4/2/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Sheila Mathes**
Parcel number(s): **031253002000**
Assessment year: **2025** Petition number: **25-002**
Date(s) of hearing: **04/02/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 91,000.00	☑ Land	$ 91,000.00
☑ Improvements	$ 61,900.00	☑ Improvements	$ 61,900.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 152900	Total value	$ 152900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The issue before the Board is the age and condition of the parcel. The Assessor's Office Rep Scott Hamilton stated the mobile is valued as in poor condition and contended it should be valued higher because it is currently being lived in. The appellant did not provide any documentary evidence or information to prove otherwise.

MOTION: Regarding petition #25-002 parcel #031253002000. After careful consideration of the petition, Russ Wigley made a motion to sustain the Assessor's valuation at $152,900 due to the fact that no evidence or information was provided by the appellant. Paulette Eaton seconded. Motion sustained 3-0.

Dated this **2** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature: Tammy Martin

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-003

Taxpayer's Name: Sheila Mathes

Mailing Address: PO Box 117

City: Randle, State: WA Zip Code: 98377

Taxpayer's Parcel No: 031253003000

Hearing Was Held On: 04/02/2026

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

Decision of Board:

Value Sustained:

Value Changed From: $87,500 To: $75,000

Other:

Recorded on Tape No: 04022026BOE FTR

Hearing Began at (time): 1:47 pm Ended at (time): 1:53 pm

Chairperson (or Authorized Designee)

4/2/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Sheila Mathes**
Parcel number(s): **031253003000**
Assessment year: **2025** Petition number: **25-003**
Date(s) of hearing: **04/02/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 12,500.00	☑ Land	$ 0.00
☑ Improvements	$ 75,000.00	☑ Improvements	$ 75,000.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 87500	Total value	$ 75000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The issue before the Board is the the parcel being oddly shaped and no homesite available. After further inspection by the Assessor's Office, it was determined there was no homesite available. The appellant did not provide any documentation to support lowering the land value. There was a proposed reduction due to the lack of homesite. Based on the information and the preponderance of evidence presented by the Assessor's Office, the Board made a motion to overrule. MOTION: Regarding petition #25-003 parcel #031253003000. After careful consideration of the petition, Russ Wigley made a motion to overrule the Assessor's valuation to $75,000 due to the evidence and information that was provided by the assessor rep. Paulette Eaton seconded. Motion overruled 3-0.

Dated this **2** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

NOTICE

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Lewis County Assessor

Ross Nielson
Assessor
Lynn Richard
Chief Deputy
Chris Lanegan
Chief Appraiser

Petition No: 25-003

Taxpayer: Shelia Mathes

Parcel No: 031253003000

Date of revaluation: January 1, 2025

July 31, ____ (New construction)

This proposal will affect taxes for 2026 TAX YEAR

reviewed this parcel and is proposing a new value as the true and fair value of the taxpayer's property. The new value is the value as of January 1 of the year in which the property was last reassessed by the assessor according to a revaluation cycle approved by the Department of Revenue. This value will continue in effect through the end of the revaluation cycle.

Reason for the new proposal:

The home site has been inactive for more than 20 years. Corrected for 2027.

Assessor's Certified True and Fair value as of 2026 Assessment Year:

Land	$75,000
Improvements/Bldgs.	$12,100
Personal Property	$
TOTAL	$87,100

Proposed true and fair value as of 2026 Assessment Year

Land	$75,000
Improvements/Bldgs.	$
Personal Property	$
TOTAL	$75,000

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-012

Taxpayer's Name: Robert Gilbert & Wendy McIntire

Mailing Address: 123 S 34th Pl

City: Ridgefield State: WA Zip Code: 98642

Taxpayer's Parcel No: 035129004000

Hearing Was Held On: 04/02/2026

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

Decision of Board:

Value Sustained: $239,400

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04022026BOE FTR

Hearing Began at (time): 2:13 pm Ended at (time): 2:17 pm

Chairperson (or Authorized Designee)

4/2/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Robert Gilbert & Wendy McIntire**

Parcel number(s): **035129004000**

Assessment year: **2025** Petition number: **25-012**

Date(s) of hearing: **04/02/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ **119,700.00**	☑ Land	$ **119,700.00**
☑ Improvements	$ **119,700.00**	☑ Improvements	$ **119,700.00**
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ **239400**	Total value	$ 239400

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated they disagreed with the comparables used to value the parcel because this home was a cash-only or as-is home. The appellants' asked for reconsideration of the valuation. There was information provided by the Assessor's office through the Assessor's Information showed Sound Community Bank provided financing for pre-HUD homes. The appellant did not provide any evidence or information to prove the valuation was incorrect. The Assessor's Office has the presumption of correctness. Russ Wigley made a motion to sustain the value. Paulette Eaton seconded. Motion sustained 3-0.

Dated this **2** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-014

Taxpayer's Name: Nellie Sackrider

Mailing Address: 3110 Fords Prairie Ave

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 009709000000

Hearing Was Held On: 04/02/2026

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

Decision of Board:

Value Sustained: $461,100

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04022026BOE FTR

Hearing Began at (time): 2:48 pm Ended at (time): 2:51 pm

Chairperson (or Authorized Designee)

4/2/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Nellie Sackrider**
Parcel number(s): **009709000000**
Assessment year: **2025** Petition number: **25-014**
Date(s) of hearing: **04/02/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ **99,700.00**	☑ Land	$ **99,700.00**
☑ Improvements	$ **361,400.00**	☑ Improvements	$ **361,400.00**
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ **461100**	Total value	$ 461100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the value was too high. The appellant did not provide any evidence or information as to why the value should be changed. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this **2** day of **April** , (year) **2026**

Chairperson's signature:
Clerk's signature:

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-013

Taxpayer's Name: Michael & Bethany Beaupain

Mailing Address: 125 W Greenway Blvd

City: Falls Church State: VA Zip Code: 22046

Taxpayer's Parcel No: 035188012001

Hearing Was Held On: 04/02/2026

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

Decision of Board:

Value Sustained: $679,000

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04022026BOE FTR

Hearing Began at (time): 2:24 pm Ended at (time): 2:33 pm

Chairperson (or Authorized Designee)

4/3/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Michael & Bethany Beaupain**

Parcel number(s): **035188012001**

Assessment year: **2025** Petition number: **25-013**

Date(s) of hearing: **04/02/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 209,600.00	☑ Land	$ 209,600.00
☑ Improvements	$ 469,400.00	☑ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 679000	Total value	$ 209600

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated they disagreed with the assessed value due to the incorrect use of methodology assessing the parcel. The parcel is a short-term rental. Short -term rentals are assessed using short-term rental sales. The appellant provided four comparables from 2023. The Board is unable to determine if the comparable sales information was of short-term rental sales and the sales provided were not adjusted for time. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this **3** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-015

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: 04/02/2026

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

Decision of Board:

Value Sustained: $723,900

Value Changed From: To:

Other:

Recorded on Tape No: 04022026BOE FTR

Hearing Began at (time): 3:02 pm Ended at (time): 3:47 pm

Chairperson (or Authorized Designee)

04/03/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **James Thode**

Parcel number(s): **032420006000**

Assessment year: **2025** Petition number: **25-015**

Date(s) of hearing: **04/02/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		**BOE true and fair value determination**	
☑ Land	$ **350,000.00**	☑ Land	$ **350,000.00**
☑ Improvements	$ **373,900.00**	☑ Improvements	$ **37,900.00**
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ **723900**	Total value	$ 387900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the the features of the parcel should be require the parcel to be valued differently. The appellant provided a loading standards, code and definitions, bridge replacement cost estimates, and some photos of some potential hazards within the stream. This has been an ongoing disputed value concerning the value of the bridge on the property. Each case is presented as new for each assessment year. There is no evidence or information the current bridge is unusable or that there is denied access from emergency services. There is no evidence the bridge should take away from the value of the parcel.

Dated this **3** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

NOTICE

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This decision is based on our finding that: *(continued)*

Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.
No material evidence was provided by the appellant to prove the valuation was incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

CORRECTED

Petition No: 24-429

Taxpayer's Name: Cascade Hardwood, LLC

Mailing Address: Safeco Plaza 1001 Fourth Ave. Ste. 400

City: Seattle, WA 98154

Taxpayer's Parcel No: 017501000000

Hearing Was Held On: 10/2/2026

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

Decision of Board:

Value Sustained: $52,776,555

Value Changed From: _____ To: _____

Other: The Board's decision did not change. The assessed value was sustained but the values were incorrectly inputted on both the board order and record of hearing. This order corrects the incorrect dollar amounts previously written.

Recorded on Tape No: 10022025BOE FTR

Hearing Began at (time): 11:04 am Ended at (time): 11:56 am

Chairperson (or Authorized Designee)

Date 4/3/26

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Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Cascade Hardwood, LLC**

Parcel number(s): **017501000000**

Assessment year: **2024** Petition number: **CORRECTED 24-429**

Date(s) of hearing: **10/2/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 1,442,700.00	☑ Land	$ 1,442,700.00
☑ Improvements	$ 51,333,855.00	☑ Improvements	$ 51,333,855.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 52776555	Total value	$ 52776555

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

CORRECTED - The Board's decision did not change. The taxpayer's representative asserted that the subject propoerty experiences signifigant and functional economic obsolescence. The representative indicated in confidential written correspondence and testimoney that the property is affected by site-specific challenges as well as conditions impacting the hardwood industry. Confidential information and confidential testimoney were presented by the taxpayer's re[presentative. In its deliberations, the Board determined that it must rely on the statutory presumption of correctness afforded to the Assessor's valuation, as testimoney and evidence presented could not be independently verified. The Department of Revenue did not provide information related to the

Dated this **3** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.wa.gov/index.php/forms-publications/ within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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This decision is based on our finding that: *(continued)*

Cascade Hardwood appraisal, as that appraisal was deemed confidential.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-013

Taxpayer's Name: Michael & Bethany Beaupain

Mailing Address: 125 W Greenway Blvd

City: Falls Church State: VA Zip Code: 22046

Taxpayer's Parcel No: 035188012001

Hearing Was Held On: 04/02/2026

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

Decision of Board:

Value Sustained: $679,000

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04022026BOE FTR

Hearing Began at (time): 2:24 pm Ended at (time): 2:33 pm

Chairperson (or Authorized Designee)

4/3/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Michael & Bethany Beaupain**

Parcel number(s): **035188012001**

Assessment year: **2025** Petition number: **25-013**

Date(s) of hearing: **04/02/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 209,600.00	☑ Land	$ 209,600.00
☑ Improvements	$ 469,400.00	☑ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 679000	Total value	$ 209600

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated they disagreed with the assessed value due to the incorrect use of methodology assessing the parcel. The parcel is a short-term rental. Short -term rentals are assessed using short-term rental sales. The appellant provided four comparables from 2023. The Board is unable to determine if the comparable sales information was of short-term rental sales and the sales provided were not adjusted for time. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this **3** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-015

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: 04/02/2026

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

Decision of Board:

Value Sustained: $723,900

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04022026BOE FTR

Hearing Began at (time): 3:02 pm Ended at (time): 3:47 pm

Chairperson (or Authorized Designee)

04/03/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **James Thode**
Parcel number(s): **032420006000**
Assessment year: **2025** Petition number: **25-015**
Date(s) of hearing: **04/02/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 350,000.00	☑ Land	$ 350,000.00
☑ Improvements	$ 373,900.00	☑ Improvements	$ 37,900.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 723900	Total value	$ 387900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the the features of the parcel should be require the parcel to be valued differently. The appellant provided a loading standards, code and definitions, bridge replacement cost estimates, and some photos of some potential hazards within the stream. This has been an ongoing disputed value concerning the value of the bridge on the property. Each case is presented as new for each assessment year. There is no evidence or information the current bridge is unusable or that there is denied access from emergency services. There is no evidence the bridge should take away from the value of the parcel.

Dated this 3 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.wa.gov/index.php/forms-publications/ within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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This decision is based on our finding that: *(continued)*

Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.
No material evidence was provided by the appellant to prove the valuation was incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

CORRECTED

Petition No: 24-429

Taxpayer's Name: Cascade Hardwood, LLC

Mailing Address: Safeco Plaza 1001 Fourth Ave. Ste. 400

City: Seattle, WA 98154

Taxpayer's Parcel No: 017501000000

Hearing Was Held On: 10/2/2026

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

Decision of Board:

Value Sustained: $52,776,555

Value Changed From: _____ To: _____

Other: The Board's decision did not change. The assessed value was sustained but the values were incorrectly inputted on both the board order and record of hearing. This order corrects the incorrect dollar amounts previously written.

Recorded on Tape No: 10022025BOE FTR

Hearing Began at (time): 11:04 am Ended at (time): 11:56 am

Chairperson (or Authorized Designee)

Date 1/3/26

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Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Cascade Hardwood, LLC**
Parcel number(s): **017501000000**
Assessment year: **2024** Petition number: **CORRECTED 24-429**
Date(s) of hearing: **10/2/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 1,442,700.00	☑ Land	$ 1,442,700.00
☑ Improvements	$ 51,333,855.00	☑ Improvements	$ 51,333,855.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 52776555	Total value	$ 52776555

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

CORRECTED - The Board's decision did not change. The taxpayer's representative asserted that the subject propoerty experiences signifigant and functional economic obsolescence. The representative indicated in confidential written correspondence and testimoney that the property is affected by site-specific challenges as well as conditions impacting the hardwood industry. Confidential information and confidential testimoney were presented by the taxpayer's re[presentative. In its deliberations, the Board determined that it must rely on the statutory presumption of correctness afforded to the Assessor's valuation, as testimoney and evidence presented could not be independently verified. The Department of Revenue did not provide information related to the

Dated this 3 day of April, (year) 2026

Chairperson's signature:
Clerk's signature: Danny Martin

NOTICE

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This decision is based on our finding that: *(continued)*

Cascade Hardwood appraisal, as that appraisal was deemed confidential.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

CORRECTED

Petition No: 25-003

Taxpayer's Name: Sheila Mathes

Mailing Address: PO Box 117

City: Randle, State: WA Zip Code: 98377

Taxpayer's Parcel No: 031253003000

Hearing Was Held On: 04/02/2026

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

Assessor Rep Scott Hamilton

Decision of Board:

Value Sustained:

Value Changed From: $87,500 To: $75,000

Other: The values were swapped in the land and improvement section on the order

The overruled value stayed the same

Recorded on Tape No: 04022026BOE FTR

Hearing Began at (time): 1:47 pm Ended at (time): 1:53 pm

Chairperson (or Authorized Designee)

4/17/2026

Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Sheila Mathes**
Parcel number(s): **031253003000**
Assessment year: **2025** Petition number: **25-003**
Date(s) of hearing: **04/02/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 75,000.00	☑ Land	$ 75,000.00
☑ Improvements	$ 12,500.00	☑ Improvements	$ 0.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 87500	Total value	$ 75000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The issue before the Board is the the parcel being oddly shaped and no homesite available. After further inspection by the Assessor's Office, it was determined there was no homesite available. The appellant did not provide any documentation to support lowering the land value. There was a proposed reduction due to the lack of homesite. Based on the information and the preponderance of evidence presented by the Assessor's Office, the Board made a motion to overrule. MOTION: Regarding petition #25-003 parcel #031253003000. After careful consideration of the petition, Russ Wigley made a motion to overrule the Assessor's valuation to $75,000 due to the evidence and information that was provided by the assessor rep. Paulette Eaton seconded. Motion overruled 3-0.

Dated this **17** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

SHIPPED APR 17 2026

NOTICE

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This decision is based on our finding that: *(continued)*

Please note the land value and improvement values were incorrect on previous orders. The value stayed the same.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

CORRECTED

Petition No: 25-013

Taxpayer's Name: Michael & Bethany Beaupain

Mailing Address: 125 W Greenway Blvd

City: Falls Church State: VA Zip Code: 22046

Taxpayer's Parcel No: 035188012001

Hearing Was Held On: 04/02/2026

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

Decision of Board:

Value Sustained: $679,000

Value Changed From: _____ To: _____

Other: Not present

Please note on the Dept. of Revenue Order, the value was left off. No change

In value was made to the Assessor's true and fair value

Recorded on Tape No: 04022026BOE FTR

Hearing Began at (time): 2:24 pm Ended at (time): 2:33 pm

Chairperson (or Authorized Designee)

4/17/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Michael & Bethany Beaupain**
Parcel number(s): **035188012001**
Assessment year: **2025** Petition number: **25-013**
Date(s) of hearing: **04/02/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 209,600.00	☑ Land	$ 209,600.00
☑ Improvements	$ 469,400.00	☑ Improvements	$ 469,400.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 679000	Total value	$ 679000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated they disagreed with the assessed value due to the incorrect use of methodology assessing the parcel. The parcel is a short-term rental. Short -term rentals are assessed using short-term rental sales. The appellant provided four comparables from 2023. The Board is unable to determine if the comparable sales information was of short-term rental sales and the sales provided were not adjusted for time. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this 17 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED APR 17 2026

NOTICE

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This decision is based on our finding that: *(continued)*

Please note the value was not changed during the hearing. The improvement value was inadvertently left off.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

CORRECTED

Petition No: 25-015

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: 04/02/2026

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

Decision of Board:

Value Sustained: $723,900

Value Changed From: _____ To: _____

Other: Please note the value was incorrectly listed on the board order page due to a clerical error.

Recorded on Tape No: 04022026BOE FTR

Hearing Began at (time): 3:02 pm Ended at (time): 3:47 pm

Chairperson (or Authorized Designee)

04/23/2026

Date SHIPPED APR 23 2026

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: James Thode
Parcel number(s): 032420006000
Assessment year: 2025 Petition number: 25-015
Date(s) of hearing: 04/02/2026

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 350,000.00	☑ Land	$ 350,000.00
☑ Improvements	$ 373,900.00	☑ Improvements	$ 373,900.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 723900	Total value	$ 723900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the the features of the parcel should be require the parcel to be valued differently. The appellant provided a loading standards, code and definitions, bridge replacement cost estimates, and some photos of some potential hazards within the stream. This has been an ongoing disputed value concerning the value of the bridge on the property. Each case is presented as new for each assessment year. There is no evidence or information the current bridge is unusable or that there is denied access from emergency services. There is no evidence the bridge should take away from the value of the parcel.

Dated this 23 day of April, (year) 2026

SHIPPED APR 23 2026

Chairperson's signature:
Clerk's signature:

NOTICE

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This decision is based on our finding that: *(continued)*

Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.
No material evidence was provided by the appellant to prove the valuation was incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-016

Taxpayer's Name: Leonard & Melissa Haag

Mailing Address: 4265 Jackson Hwy

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 014498001000

Hearing Was Held On: 04/03/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $696,511

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04032026BOE FTR

Hearing Began at (time): 10:42 am Ended at (time): 11:18 am

Chairperson (or Authorized Designee)

04/23/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Leonard & Melissa Haag**
Parcel number(s): **014498001000**
Assessment year: **2025** Petition number: **25-016**
Date(s) of hearing: **04/03/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ **106,800.00**	☑ Land	$ **106,800.00**
☑ Improvements	$ **589,711.00**	☑ Improvements	$ **589,711.00**
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ **696511**	Total value	$ 696511

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the home is an older manufactured home with no improvements since purchase date. The appellant provided estimated home values, pictures of the home, 7 comparable sales and an appraisal from 2020. The Board was unable to determine if the sales provided y the appellant were benchmark sales. During the hearing, the Board suggested the appellants address their concerns after the hearing was concluded with the Assessor's Office. The Board was unsure if there was an equalization issue with the neighborhood and it was determined there is a business on the parcel. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this **23** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

SHIPPED APR 23 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-017

Taxpayer's Name: Blake Bennett

Mailing Address: 140 Frogner Rd.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 018854000000

Hearing Was Held On: 04/03/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $153,600

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04032026BOE FTR

Hearing Began at (time): 11:50 am Ended at (time): 11:52 am

Chairperson (or Authorized Designee)

04/23/2026
Date

SHIPPED APR 23 2026

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Blake Bennett**

Parcel number(s): **018854000000**

Assessment year: **2025** Petition number: **25-017**

Date(s) of hearing: **04/03/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ **153,600.00**	☑ Land	$ **153,600.00**
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ **153600**	Total value	$ 153600

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated on their appeal that the parcel is land locked. During the hearing, it was determined the appellant owned the adjacent parcels. There are no landlocked parcels in Washington State per RCW 8.24.010 The appellant provided no documentary evidence or information. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this **23** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

SHIPPED APR 23 2026

NOTICE

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This decision is based on our finding that: *(continued)*

The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-018

Taxpayer's Name: Teresa & Alan Sparh

Mailing Address: 379 Collins Rd.

City: Toledo State: WA Zip Code: 98591

Taxpayer's Parcel No: 011461001006

Hearing Was Held On: 04/03/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $586,000

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04032026BOE FTR

Hearing Began at (time): 11:20 am Ended at (time): 11:43 am

Chairperson (or Authorized Designee)

04/23/2026

Date SHIPPED APR 23 2026

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Teresa & Alan Sparh**

Parcel number(s): **011461001006**

Assessment year: **2025** Petition number: **25-018**

Date(s) of hearing: **04/03/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 83,600.00	☑ Land	$ 83,600.00
☑ Improvements	$ 502,400.00	☑ Improvements	$ 502,400.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 586000	Total value	$ 586000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated that a house within their neighborhood sold for much less and it was newer. They also made note of a recent remodel. The appellant did not provide any documentary evidence or information. There was no information regarding the recent remodel. No sales data no information only a verbal conversation. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this **23** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature: Tammy Martin

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NOTICE

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This decision is based on our finding that: *(continued)*

The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-020

Taxpayer's Name: Tim & Lisa Potter

Mailing Address: 102 Taylor Rd.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 017848008000

Hearing Was Held On: 04/03/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $449,200

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04032026BOE FTR

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

Chairperson (or Authorized Designee)

04/23/2026

Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Tim & Lisa Potter**
Parcel number(s): **017848008000**
Assessment year: **2025** Petition number: **25-020**
Date(s) of hearing: **04/03/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 69,000.00	☑ Land	$ 69,000.00
☑ Improvements	$ 380,000.00	☑ Improvements	$ 380,000.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 449000	Total value	$ 449000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated home values in the area should be lowering based on recent sales. The appellant stated there were no improvements in the last 5 years. There was no evidence or information provided by the appellants. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Dated this 23 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-022

Taxpayer's Name: David Sarksyan

Mailing Address: 545 5th Ave. NW

City: Napavine State: WA Zip Code: 98532

Taxpayer's Parcel No: 008358024002

Hearing Was Held On: 04/03/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Assessor Rep: Scott Hamilton

Decision of Board:

Value Sustained: _____

Value Changed From: $379,000 To: $369,400

Other: _____

Recorded on Tape No: 04032026BOE FTR

Hearing Began at (time): 1:50 pm Ended at (time): 2:05 pm

Chairperson (or Authorized Designee)

04/23/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **David Sarksyan**
Parcel number(s): **008358024002**
Assessment year: **2025** Petition number: **25-022**
Date(s) of hearing: **04/03/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 99,900.00	☑ Land	$ 90,300.00
☑ Improvements	$ 279,100.00	☑ Improvements	$ 279,100.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 379000	Total value	$ 369400

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated on the appeal form he home is in average condition with no upgrades an minimal maintenance, there were homes with much larger lots selling for similar prices and that the adjacent lot affects the value of the subject parcel. He felt based on those factors, the value was overinflated. The appellant provided 6 comparable sales that sold 2015-2022 which is all outside of the sales date used in valuing the subject property. Each of the sales provided while similar in size, did not account for sales date or condition. The appellant did not provide any additional evidence or information. However, additional evidence gathered during the appeal process led to the Assessor to recommend a modification in value. Pursuant to RCW 84.40.0301,

Dated this **23** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature: Tammy Mackin

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This decision is based on our finding that: *(continued)*

the evidence provided in this case meets or exceeds that threshold.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-023

Taxpayer's Name: David Sarksyan

Mailing Address: 545 5th Ave. NW

City: Napavine State: WA Zip Code: 98532

Taxpayer's Parcel No: 008358011002

Hearing Was Held On: 04/03/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Assessor Rep: Scott Hamilton

Decision of Board:

Value Sustained:

Value Changed From: $35,000 To: $9,600

Other:

Recorded on Tape No: 04032026BOE FTR

Hearing Began at (time): 1:50 pm Ended at (time): 2:05 pm

Chairperson (or Authorized Designee)

04/23/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **David Sarksyan**

Parcel number(s): **008358011002**

Assessment year: **2025** Petition number: **25-023**

Date(s) of hearing: **04/03/2026**

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

☐ sustains ☑ overrules the determination of the assessor.

Assessor's true and fair value		**BOE true and fair value determination**	
☑ Land	$ **35,000.00**	☑ Land	$ **9,600.00**
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ **35000**	Total value	$ 9600

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated on the appeal form that neighboring parcels that were similarly valued were reduced drastically. The appellant provided three assessments and asked for a review of his parcel. There was no other evidence or information provided. However, additional evidence gathered during the appeal process led to the Assessor to recommend a modification in value. Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

Dated this **23** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-024

Taxpayer's Name: M2D3 Holdings Inc. / Matt Elsner

Mailing Address: PO Box 337

City: Galvin State: WA Zip Code: 98544

Taxpayer's Parcel No: 001786001000

Hearing Was Held On: 04/03/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $1,032,000

Value Changed From: To:

Other:

Recorded on Tape No: 04032026BOE FTR

Hearing Began at (time): 2:17 pm Ended at (time): 2:32 pm

Chairperson (or Authorized Designee)

04/23/2026

Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **M2D3 Holdings Inc. / Matt Elsner**

Parcel number(s): **001786001000**

Assessment year: **2025** Petition number: **25-024**

Date(s) of hearing: **04/03/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 89,200.00	☑ Land	$ 89,200.00
☑ Improvements	$ 942,800.00	☑ Improvements	$ 942,800.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 1032000	Total value	$ 1032000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated they had only updated parts of the home. They provided 4 assessments and a statement disagreeing with the amount of increase in assessment. There were no comparable sales provided and no rental income information for the subject parcel. The building is classified as a single family residence when it is a group home for seniors. Proper evidence includes market sales, market-based cost and depreciation information or market-based income information. Assessments of other properties, percentage of value increase, personal hardship, and the amount of tax owed are not evidence of market value.

Dated this 23 day of April, (year) 2026

Chairperson's signature:

Clerk's signature: Tammy Martin

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NOTICE

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This decision is based on our finding that: *(continued)*

Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-025

Taxpayer's Name: Michael & Michelle Madden

Mailing Address: 902 Birch St.

City: Steilacoom State: WA Zip Code: 98388

Taxpayer's Parcel No: 009800381000

Hearing Was Held On: 04/03/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $55,400

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04032026BOE FTR

Hearing Began at (time): 2:36 pm Ended at (time): 2:47 pm

Chairperson (or Authorized Designee)

04/23/2026
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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Michael & Michelle Madden**

Parcel number(s): **009800381000**

Assessment year: **2025** Petition number: **25-025**

Date(s) of hearing: **04/03/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 52,900.00	☑ Land	$ 52,900.00
☑ Improvements	$ 2,500.00	☑ Improvements	$ 2,500.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 55400	Total value	$ 55400

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated they are losing land to the Cowlitz River. The appellant provided a picture of the parcel and during the hearing demonstrated the loss of usable land. The appellant stated the shed was not on the parcel and was sent to discuss this after the hearing concluded. The Board recommended a personal inspection to determine the actual amount of river wash as the Board is unable to do so. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear

Dated this 23 day of April, (year) 2026

Chairperson's signature:

Clerk's signature:

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This decision is based on our finding that: *(continued)*

cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-026

Taxpayer's Name: Katie Whitten & Braden Smith

Mailing Address: 116 Steelhead Dr.

City: Silver Creek State: WA Zip Code: 98585

Taxpayer's Parcel No: 010679027000

Hearing Was Held On: 04/03/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $551,900

Value Changed From: To:

Other:

Recorded on Tape No: 04032026BOE FTR

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

Chairperson (or Authorized Designee)

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Katie Whitten & Braden Smith**

Parcel number(s): **010679027000**

Assessment year: **2025** Petition number: **25-026**

Date(s) of hearing: **04/03/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 250,400.00	☑ Land	$ 250,400.00
☑ Improvements	$ 301,500.00	☑ Improvements	$ 301,500.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 551900	Total value	$ 551900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant disagreed with being valued as a short-term rental unit when the parcel was no longer being used as such. There was one comparable sale provided but no data to accompany it. It was unable to determine the sales date. There was no other information. After the hearing concluded, the Board suggested the appellants speak to the Assessor's Office regarding valuation. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence

Dated this **23** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

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This decision is based on our finding that: *(continued)*

that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-027

Taxpayer's Name: Randy & Donna Bronkhurst

Mailing Address: 1409 S 29th Ave.

City: Yakima State: WA Zip Code: 98902

Taxpayer's Parcel No: 035195004000

Hearing Was Held On: 04/09/2026

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

Appellants present: Not present

Assessor reps. Present: Scott Hamilton

Decision of Board:

Value Sustained:

Value Changed From: $628,900 To: $454,700

Other:

Recorded on Tape No: 04092026BOE FTR

Hearing Began at (time): 10:17 am Ended at (time): 10:20 am

Chairperson (or Authorized Designee)

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Randy & Donna Bronkhurst**
Parcel number(s): **035195004000**
Assessment year: **2025** Petition number: **25-027**
Date(s) of hearing: **04/09/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 129,400.00	☑ Land	$ 129,400.00
☑ Improvements	$ 499,400.00	☑ Improvements	$ 325,300.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 628800	Total value	$ 454700

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant disagreed with the current assessed value stating the parcel was no longer used for short-term rentals. The appellant did not provide any evidence or information to the Board. However, additional evidence gathered during the appeal process led to the Assessor to recommend a modification in value. Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

Dated this 23 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED APR 23 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-028

Taxpayer's Name: Matthew & Laurie Van Unen

Mailing Address: PO Box 70

City: Morton State: WA Zip Code: 98356

Taxpayer's Parcel No: 028688002004

Hearing Was Held On: 04/09/2026

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

Decision of Board:

Value Sustained: $15,900

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04092026BOE FTR

Hearing Began at (time): 10:22 am Ended at (time): 10:55 am

Chairperson (or Authorized Designee)

4/23/26
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Matthew & Laurie Van Unen**
Parcel number(s): **028688002004**
Assessment year: **2025** Petition number: **25-028**
Date(s) of hearing: **04/09/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 15,900.00	☑ Land	$ 15,900.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 15900	Total value	$ 15900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated on the appeal the parcel is unusable do to the size. They also stated the parcel was originally created for a driveway easement, but there is an existing driveway that serves the adjacent three lots. This lot is a legal lot of record and valued that way. The Board suggested seeing if the parcel could be combined with adjacent parcels. No material evidence was provided by the appellant to prove the valuation was incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this **23** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-029

Taxpayer's Name: Matthew & Laurie Van Unen

Mailing Address: PO Box 70

City: Morton State: WA Zip Code: 98356

Taxpayer's Parcel No: 028687009000

Hearing Was Held On: 04/09/2026

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

Decision of Board:

Value Sustained: $113,500

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04092026BOE FTR

Hearing Began at (time): 10:22 am Ended at (time): 10:55 am

Chairperson (or Authorized Designee)

4/23/26
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Matthew & Laurie Van Unen**
Parcel number(s): **028687009000**
Assessment year: **2025** Petition number: **25-029**
Date(s) of hearing: **04/09/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 900.00	☑ Land	$ 900.00
☑ Improvements	$ 112,600.00	☑ Improvements	$ 112,600.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 113500	Total value	$ 113500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant disagreed with the value assigned to the solar panels on the property. The appellant provided two bids for panels that were for sale on ebay. There were no actual receipts for the purchase of the panels provided. The Assessor used state determined values of panels. No material evidence was provided by the appellant to prove the valuation was incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this 23 ~~day~~ of April , (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED APR 23 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-030

Taxpayer's Name: Ralph & Patricia Frady

Mailing Address: 1411 Shakespeare Dr.

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 022132159173

Hearing Was Held On: 04/09/2026

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

Assessor rep present: Scott Hamilton

Decision of Board:

Value Sustained: $518,500

Value Changed From: To:

Other:

Recorded on Tape No: 04092026BOE FTR

Hearing Began at (time): 10:59 am Ended at (time): 11:16 am

Chairperson (or Authorized Designee)

4/23/26
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Ralph & Patricia Frady**

Parcel number(s): **022132159173**

Assessment year: **2025** Petition number: **25-030**

Date(s) of hearing: **04/09/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 115,400.00	☑ Land	$ 115,400.00
☑ Improvements	$ 403,100.00	☑ Improvements	$ 403,100.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 518500	Total value	$ 518500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant purchased the parcel in 3/25. The disagreed with the assessed value being higher than the purchase price. The current assessment date is as of 1/1/2025 based on sales data from 2024. During the hearing, the Assessor's Office Rep Scott Hamilton suggested bring repair information to the Assessor's Office for further consideration. No material evidence was provided by the appellant to prove the valuation was incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this **23** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

SHIPPED APR 23 2026

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-031

Taxpayer's Name: Kevin & Laura Hanson

Mailing Address: 620-29 Cousins Rd.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 018347001005

Hearing Was Held On: 04/09/2026

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

Decision of Board:

Value Sustained: $394,559

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04092026BOE FTR

Hearing Began at (time): 11:18 am Ended at (time): 11:30 am

Chairperson (or Authorized Designee)

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Kevin & Laura Hanson**

Parcel number(s): **018347001005**

Assessment year: **2025** Petition number: **25-031**

Date(s) of hearing: **04/09/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 130,100.00	☑ Land	$ 130,100.00
☑ Improvements	$ 264,459.00	☑ Improvements	$ 264,459.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 394559	Total value	$ 394559

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant provided a CMA. Sales data used was from 2025-26 with no accounting for time or condition. Sales data used for the assessment is from 2024. During the hearing, the appellant stated this parcel is used as a rental. There was no income information provided, there were no sales from the assessment period. It was determined during the hearing the assessed values are trended. The Board suggest the appellant reach out to the Assessor's Office at (360)7401392 for a personal inspection. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed

Dated this 23 day of April, (year) 2026

Chairperson's signature:

Clerk's signature:

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This decision is based on our finding that: *(continued)*

value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-032

Taxpayer's Name: Kenith & Vickie Gerrits

Mailing Address: 1130 N Military Rd.

City: Winlock State: WA Zip Code: 98596

Taxpayer's Parcel No: 750010086000

Hearing Was Held On: 04/09/2026

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

Assessor Rep: Scott Hamilton

Decision of Board:

Value Sustained: $50,379

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04092026BOE FTR

Hearing Began at (time): 11:48 am Ended at (time): 11:53 am

Chairperson (or Authorized Designee)

4/23/26
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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Kenith & Vickie Gerrits**

Parcel number(s): **750010086000**

Assessment year: **2025** Petition number: **25-032**

Date(s) of hearing: **04/09/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☐ Land	$	☐ Land	$
☑ Improvements	$ 50,379.00	☑ Improvements	$ 50,379.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 50379	Total value	$ 50379

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

On the appeal, the appellant stated the mobile home had been vacant for over 3 years. That it was not livable and in very poor condition. The Assessor's Rep Scott Hamilton stated that the mobile appeared to be occupied at the time of inspection. As of the hearing, the trailer had been removed and values will reflect on the 2026 assessment for taxes payable in 2027. No material evidence was provided by the appellant to prove the valuation was incorrect. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's

Dated this **23** day of **April** , (year) **2026**

Chairperson's signature:

Clerk's signature:

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NOTICE

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This decision is based on our finding that: *(continued)*

burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-033

Taxpayer's Name: Thomas & Dana Van Winkle

Mailing Address: 314 River Heights Rd.

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 021961045002

Hearing Was Held On: 04/09/2026

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

Decision of Board:

Value Sustained: _____

Value Changed From: $803,300 To: $763,200

Other: _____

Recorded on Tape No: 04092026BOE FTR

Hearing Began at (time): 1:16 pm Ended at (time): 1:31 pm

Chairperson (or Authorized Designee)

4/23/26
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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Thomas & Dana Van Winkle**
Parcel number(s): **021961045002**
Assessment year: **2025** Petition number: **25-033**
Date(s) of hearing: **04/09/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ **176,200.00**	☑ Land	$ **176,200.00**
☑ Improvements	$ **627,100.00**	☑ Improvements	$ **560,000.00**
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ **803300**	Total value	$ 736200

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated they purchased the home on 10/17/24 for $735,500. It was determined after the purchase of the home that there was an encroachment issue. The appellant provided 6 comps sold in 2025 and 3 comps sold in 2024. The 2024 comps ranged in price from $680,000-735,500. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has been met because based on material evidence that was provided by the appellant to prove the valuation was incorrect.

Dated this **23** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

SHIPPED APR 23 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-034

Taxpayer's Name: Estate of Wayne Harper / Kim Voile

Mailing Address: 215 Kehoe Rd.

City: Randle State: WA Zip Code: 98377

Taxpayer's Parcel No: 031778002003

Hearing Was Held On: 04/09/2026

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

Decision of Board:

Value Sustained: $392,100

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04092026BOE FTR

Hearing Began at (time): 1:44 pm Ended at (time): 1:50 pm

Chairperson (or Authorized Designee)

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Estate of Wayne Harper / Kim Voile**
Parcel number(s): **031778002003**
Assessment year: **2025** Petition number: **25-034**
Date(s) of hearing: **04/09/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 109,000.00	☑ Land	$ 109,000.00
☑ Improvements	$ 283,100.00	☑ Improvements	$ 283,100.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 392100	Total value	$ 392100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant state the values didn't reflect the true and fair value due to the age and condition as well as the home being up for sale. The appellant provided an appraisal that included 6 listing from 2025. Some had sold and some were still pending as of the appraisal date. The Board determined the appraisal reflected 2025 values and not sales and data from 2024 as of the January 1, 2025 assessment date. It had sold as of 3/26 for the $352,000. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to

Dated this **23** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature: Jamey Mackin

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This decision is based on our finding that: *(continued)*

present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-035

Taxpayer's Name: Camby LLC / Camile Dixon

Mailing Address: 2531 Blooms Court Sw.

City: Olympia State: WA Zip Code: 98512

Taxpayer's Parcel No: 010572077000

Hearing Was Held On: 04/09/2026

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

Decision of Board:

Value Sustained: $192,500

Value Changed From: _____ To: _____

Other: Zoom

Recorded on Tape No: 04092026BOE FTR

Hearing Began at (time): 2:01 pm Ended at (time): 2:10 pm

Chairperson (or Authorized Designee)

4/23/26

Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Camby LLC / Camile Dixon**
Parcel number(s): **010572077000**
Assessment year: **2025** Petition number: **25-035**
Date(s) of hearing: **04/09/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 164,000.00	☑ Land	$ 164,000.00
☑ Improvements	$ 28,500.00	☑ Improvements	$ 28,500.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 192500	Total value	$ 192500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant purchased the property in December of 2024 for $295,000. The appellant stated there were no improvements that reflected the current assessed value. The appellant provided an annual report and a contract. There was no other evidence or information. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to

Dated this 23 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED APR 23 2026

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This decision is based on our finding that: *(continued)*

the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-036

Taxpayer's Name: Camby LLC / Camile Dixon

Mailing Address: 2531 Blooms Court Sw.

City: Olympia State: WA Zip Code: 98512

Taxpayer's Parcel No: 010572076000

Hearing Was Held On: 04/09/2026

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

Decision of Board:

Value Sustained: $165,400

Value Changed From: To:

Other: Zoom

Recorded on Tape No: 04092026BOE FTR

Hearing Began at (time): 2:01 pm Ended at (time): 2:10 pm

Chairperson (or Authorized Designee)

4/23/26
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Camby LLC / Camile Dixon**
Parcel number(s): **010572076000**
Assessment year: **2025** Petition number: **25-036**
Date(s) of hearing: **04/09/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 164,000.00	☑ Land	$ 164,000.00
☑ Improvements	$ 1,400.00	☑ Improvements	$ 1,400.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 165400	Total value	$ 165400

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant purchased the property in December of 2024 for $295,000. The appellant stated there were no improvements that reflected the current assessed value. The appellant provided an annual report and a contract. There was no other evidence or information. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to

Dated this 23 day of April, (year) 2026

Chairperson's signature:
Clerk's signature: Jamie Mackin

SHIPPED APR 23 2026

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This decision is based on our finding that: *(continued)*

the valuation was incorrect. It was noted in the hearing that all the lots nearby have the same land value

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-037

Taxpayer's Name: Samuel Cots & Irene Trevino

Mailing Address: PO Box 1306

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 001971000000

Hearing Was Held On: 04/09/2026

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

Decision of Board:

Value Sustained: $358,900

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04092026BOE FTR

Hearing Began at (time): 2:48 pm Ended at (time):

Chairperson (or Authorized Designee)

4/23/26

Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Samuel Cots & Irene Trevino**

Parcel number(s): **001971000000**

Assessment year: **2025** Petition number: **25-037**

Date(s) of hearing: **04/09/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 48,000.00	☑ Land	$ 48,000.00
☑ Improvements	$ 310,900.00	☑ Improvements	$ 310,900.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 358900	Total value	$ 358900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant disagreed with the percentage of value increase and stated the building is not functional. The appellant proved no documentary evidence or information. Proper evidence includes market sales, market-based cost and depreciation information or market-based income information. Assessments of other properties, percentage of value increase, personal hardship, and the amount of tax owed are not evidence of market value. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this 23 day of April, (year) 2026

Chairperson's signature:

Clerk's signature: Tammy Martin

SHIPPED APR 23 2026

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This decision is based on our finding that: *(continued)*

The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-038

Taxpayer's Name: Ken & Heidi Needs

Mailing Address: 169 Shoreline Dr.

City: Toledo State: WA Zip Code: 98591

Taxpayer's Parcel No: 012432005013

Hearing Was Held On: 04/09/2026

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

Decision of Board:

Value Sustained: $622,500

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04092026BOE FTR

Hearing Began at (time): 3:01 pm Ended at (time): 3:06 pm

Chairperson (or Authorized Designee)

4/23/26
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Ken & Heidi Needs**
Parcel number(s): **012432005013**
Assessment year: **2025** Petition number: **25-038**
Date(s) of hearing: **04/09/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 253,000.00	☑ Land	$ 253,000.00
☑ Improvements	$ 369,500.00	☑ Improvements	$ 369,500.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 622500	Total value	$ 622500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated there is a pipeline easement that encompasses 1/3 the parcel and that the parcel is being assessed for a full river view. The appellant provided no documentary evidence or information supporting the claims. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Dated this **23** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-039

Taxpayer's Name: Foundation Trust Company Custodian for Robert Huskey IRA 2324442

Mailing Address: 5614 11th Ave NE

City: Seattle State: WA Zip Code: 98105

Taxpayer's Parcel No: 020036003000

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $146,500

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 9:05 am Ended at (time): 9:10 am

Chairperson (or Authorized Designee)

4/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Foundation Trust Company Custodian for Robert Huskey IRA 2324442**

Parcel number(s): **020036003000**

Assessment year: **2025** Petition number: **25-039**

Date(s) of hearing: **04/10/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 146,500.00	☑ Land	$ 146,500.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 146500	Total value	$ 146500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the parcel was mostly unusable due to large ravines, wetlands and riparian boundaries. The appellant included an appraisal from Oct. 2025. This is outside of the sale date used and the Board noted there were no adjustments made for time. The Board stated they were unable to determine the benchmark sales. The appraisal also stated there was ample area outside of the buffers to place the infrastructure needed for a home. The information provided didn't support the claim. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed

Dated this 30 day of April, (year) 2026

Chairperson's signature:

Clerk's signature: Jamey Martin

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NOTICE

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This decision is based on our finding that: *(continued)*

value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-040

Taxpayer's Name: LCDSM LCC / Mike Wang

Mailing Address: PO Box 211

City: East Olympia, State: WA Zip Code: 98540

Taxpayer's Parcel No: 011030060000

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $548,000

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 9:37 am Ended at (time): 9:39 am

Chairperson (or Authorized Designee)

4/30/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: LCDSM LCC / Mike Wang
Parcel number(s): 011030060000
Assessment year: 2025 Petition number: 25-040
Date(s) of hearing: 04/10/2026

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 160,000.00	☑ Land	$ 160,000.00
☑ Improvements	$ 388,000.00	☑ Improvements	$ 388,000.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 548000	Total value	$ 548000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant disagreed with the assessed value based on recent sales, purchase price and other factors. The Assessor's rep Scott Hamilton stated there was a manifest error discovered during a personal inspection. This resulted in lowering the value lower than requested on the appeal form This petition should have been withdrawn due to a new value change notice being issued prior to the hearing. The appellant did not provide any documentary evidence or information to prove any further reduction in value.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature: Jamy Martin

SHIPPED APR 30 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-041

Taxpayer's Name: Josip Mihelich

Mailing Address: 510 Herren Avenue

City: Winlock State: WA Zip Code: 98596

Taxpayer's Parcel No: 015634013048

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $402,100

Value Changed From: To:

Other:

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 9:12 am Ended at (time): 9:29 am

Chairperson (or Authorized Designee)

4/30/2026

Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Josip Mihelich**
Parcel number(s): **015634013048**
Assessment year: **2025** Petition number: **25-041**
Date(s) of hearing: **04/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 66,400.00	☑ Land	$ 66,400.00
☑ Improvements	$ 335,700.00	☑ Improvements	$ 335,700.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 402100	Total value	$ 402100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant disagreed with the current assessed value based on recent sale in the neighborhood, He stated a home in an neighboring county had a better value and provided information regarding the last year's assessed value. The appellant mention that during the hearing there was a recent appraisal. The appellant did not provide any documentary evidence. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature: Tammy Mullin

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NOTICE

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This decision is based on our finding that: *(continued)*

in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-043

Taxpayer's Name: Devin & Joleen Peterson

Mailing Address: PO Box 297

City: Pe Ell State: WA Zip Code: 98572

Taxpayer's Parcel No:

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $93,800

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 10:50 am Ended at (time): 10;56 am

Chairperson (or Authorized Designee)

4/30/2026

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Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Devin & Joleen Peterson**

Parcel number(s): **016330002000**

Assessment year: **2025** Petition number: **25-043**

Date(s) of hearing: **04/10/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 93,800.00	☑ Land	$ 93,800.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 93800	Total value	$ 93800

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant argued the true and fair value based on assessments form 2020 and said the property was on a hillside. The Appellant did not provide any documentary evidence, no sales comparisons of other properties and no information regarding the condition of the parcel. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature: Tammy Martin

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NOTICE

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This decision is based on our finding that: *(continued)*

to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-044

Taxpayer's Name:	Cowlitz Meadows Dairy Inc / Ross McMahan				
Mailing Address:	158 State Rt. 131				
City:	Randle	State:	WA	Zip Code:	98377

Taxpayer's Parcel No:	031866000000
Hearing Was Held On:	04/10/2026
Board Members Present:	Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $80,900

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No:	04102026BOE FTR	Read into record:	04162026BOE FTR
Hearing Began at (time):	10:55 am	Ended at (time):	10:57 am

Chairperson (or Authorized Designee)

4/30/2026
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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Cowlitz Meadows Dairy Inc / Ross McMahan**

Parcel number(s): **031866000000**

Assessment year: **2025** Petition number: **25-044**

Date(s) of hearing: **4/10/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		**BOE true and fair value determination**	
☑ Land	$ 22,400.00	☑ Land	$ 21,500.00
☑ Improvements	$ 58,500.00	☐ Improvements	$ 0.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 80900	Total value	$ 21500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated this was an old house that was falling down and no utilities. Assessor's Rep Scott Hamilton proposed a new value after a personal inspection. The appellant provided pictures of the structure. based on the information provided during the appeal process the Assessor recommended a modification in value. Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-045

Taxpayer's Name: Roger Sawicki

Mailing Address: PO Box 1054

City: Bel Fair State: WA Zip Code: 98528

Taxpayer's Parcel No: 011202000000

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $331,000

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 11:01 am Ended at (time): 11:05 am

Chairperson (or Authorized Designee)

4/30/2026

Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Roger Sawicki**
Parcel number(s): **011202000000**
Assessment year: **2025** Petition number: **25-045**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 63,600.00	☑ Land	$ 63,600.00
☑ Improvements	$ 267,400.00	☑ Improvements	$ 267,400.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 331000	Total value	$ 331000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the home is older and in need of repair. The roof leaked, the wiring was outdated and only has wood heat. The home was broke into and the flooring is now just plywood. The appellant provided 18 pictures of the home and various rooms that were in need of repair. The Board is unable to determine the dollar amount needed for the cost to cure based on pictures alone. The home is in need of major repair and the Board suggests the appellant reach out to the Assessor's Office at (360)740 1392 and ask for a personal inspection to verify the condition of the home.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-045

Taxpayer's Name: Roger Sawicki

Mailing Address: PO Box 1054

City: Bel Fair State: WA Zip Code: 98528

Taxpayer's Parcel No: 011202000000

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $331,000

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 11:01 am Ended at (time): 11:05 am

Chairperson (or Authorized Designee)

4/30/2026 SHIPPED APR 30 2026
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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Roger Sawicki**
Parcel number(s): **011202000000**
Assessment year: **2025** Petition number: **25-045**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 63,600.00	☑ Land	$ 63,600.00
☑ Improvements	$ 267,400.00	☑ Improvements	$ 267,400.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 331000	Total value	$ 331000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the home is older and in need of repair. The roof leaked, the wiring was outdated and only has wood heat. The home was broke into and the flooring is now just plywood. The appellant provided 18 pictures of the home and various rooms that were in need of repair. The Board is unable to determine the dollar amount needed for the cost to cure based on pictures alone. The home is in need of major repair and the Board suggests the appellant reach out to the Assessor's Office at (360)740 1392 and ask for a personal inspection to verify the condition of the home.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED APR 30 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-046

Taxpayer's Name: Carol Plumlee

Mailing Address: 4203 Rosedale St. Unit 23B

City: Gig Harbor State: WA Zip Code: 98335

Taxpayer's Parcel No: 009800639000

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $535,400

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 11:26 am Ended at (time): 11:30 am

Chairperson (or Authorized Designee)

4/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Carol Plumlee**
Parcel number(s): **009800639000**
Assessment year: **2025** Petition number: **25-046**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 80,600.00	☑ Land	$ 80,600.00
☑ Improvements	$ 454,800.00	☑ Improvements	$ 454,800.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 535400	Total value	$ 535400

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the parcel had been uninhabited for 2 years and on the market for over a year at the current assessed value with no potential buyers. The appellant did not provide any documentary evidence or information. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED APR 30 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-047

Taxpayer's Name:	Mark & Juanita Bolender				
Mailing Address:	360 Huntting Rd.				
City:	Siver Creek	State:	WA	Zip Code:	98585

Taxpayer's Parcel No: 028601001001

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $1,438,600

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No:	04102026BOE FTR	Read into record:	04162026BOE FTR
Hearing Began at (time):	9:48 am	Ended at (time):	10:09 am

Chairperson (or Authorized Designee)

4/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Mark & Juanita Bolender**

Parcel number(s): **028601001001**

Assessment year: **2025** Petition number: **25-047**

Date(s) of hearing: **4/10/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 79,400.00	☑ Land	$ 79,400.00
☑ Improvements	$ 1,359,200.00	☑ Improvements	$ 1,359,200.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 1438600	Total value	$ 1438600

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated on the appeal they disagreed with the value assigned to the view. The appellant was present and present their case. Unfortunately, no evidence or information was provided by the appellant. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Dated this 30 day of April, (year) 2026

Chairperson's signature:

Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-049

Taxpayer's Name: Kathy Bostwick

Mailing Address: 128 Rarey Rd. #5

City: Winlock State: WA Zip Code: 98596

Taxpayer's Parcel No: 750020397063

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $25,800

Value Changed From: To:

Other:

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 1:33 pm Ended at (time): 1:50 pm

Chairperson (or Authorized Designee)

4/30/2026

Date

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Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Kathy Bostwick**
Parcel number(s): **750020397063**
Assessment year: **2025** Petition number: **25-049**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☐ Land	$	☐ Land	$
☑ Improvements	$ 25,800.00	☑ Improvements	$ 25,800.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 25800	Total value	$ 25800

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant contended the trailer was older and unable to be moved unless scrapped. The appellant also notified the Board there had been a fire that melted the plumbing and electrical, the roof leaks now because of the fire and there are holes in the floor. This is now destroyed property due to the fire. The appellant proved pictures of rot and pest damage. The Assessor's rep said it looked as though the trailer was still being lived in. After considerable back and forth, it was determined during the hearing that the appellant should provide information from the fire department assessing the damages and to prove that it was destroyed. The appellant provided that information to the Assessor's office after the hearing and before these orders were written.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature: Tammy Martin

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-050

Taxpayer's Name: Clint & Lynn Jones

Mailing Address: 1110 W 5th St.

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 003205025000

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $409,800

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 1:56 pm Ended at (time): 2:02 pm

Chairperson (or Authorized Designee)

4/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Clint & Lynn Jones**
Parcel number(s): **003205025000**
Assessment year: **2025** Petition number: **25-050**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 99,700.00	☑ Land	$ 99,700.00
☑ Improvements	$ 310,100.00	☑ Improvements	$ 310,100.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 409800	Total value	$ 409800

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the home flooded in 1996, is in a flood plain and the home is 110 years old. The appellant provided assessments of six parcels of homes that were similar in size. Assessments of other properties, percentage of value increase, personal hardship, and the amount of tax owed are not evidence of market value. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature: Jamie Mackin

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This decision is based on our finding that: *(continued)*

to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-051

Taxpayer's Name:	Lawrence Jones				
Mailing Address:	1304 N. Pearl St.				
City:	Centralia	State:	WA	Zip Code:	98531

Taxpayer's Parcel No: 003088001002

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: _____

Value Changed From: $44,100 To: $22,900

Other: _____

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): _____ Ended at (time): _____

Chairperson (~~or Authorized Designee~~)

4/30/2026

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Lawrence Jones**
Parcel number(s): **003088001002**
Assessment year: **2025** Petition number: **25-051**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 44,100.00	☑ Land	$ 22,900.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 44100	Total value	$ 22900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because they couldn't do anything with the parcel. It was determined during the hearing that this parcel floods at the slightest raise of water level from the Skookumchuck River. The parcel is completely riparian and access is limited. This parcel is contiguous to the appellants adjacent parcel with the home and it was shown to be a burden to cross the drain field in order to reach the parcel. Access from the other side of the house was a driveway that led directly to the neighbors garage.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-052

Taxpayer's Name: Donald Ward

Mailing Address: PO Box 137

City: Doty State: WA Zip Code: 98539

Taxpayer's Parcel No: 010229003001

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $69,200

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 2:37 pm Ended at (time): 3:04 pm

Chairperson (or Authorized Designee)

4/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Donald Ward**
Parcel number(s): **010229003001**
Assessment year: **2025** Petition number: **25-052**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 69,200.00	☑ Land	$ 69,200.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 69200	Total value	$ 69200

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because potential sales value does not support the individual lot value. The appellant did not provide any documentary evidence or information to prove the dispute. It was noted during the hearing that the owner is in the process of combining the narrow lots together. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-053

Taxpayer's Name:	Donald Ward				
Mailing Address:	PO Box 137				
City:	Doty	State:	WA	Zip Code:	98539

Taxpayer's Parcel No:	010234000000
Hearing Was Held On:	04/10/2026
Board Members Present:	Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $76,900

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No:	04102026BOE FTR	Read into record:	04162026BOE FTR
Hearing Began at (time):	2:37 pm	Ended at (time):	3:04 pm

Chairperson (or Authorized Designee)

4/30/2026
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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Donald Ward**
Parcel number(s): **010234000000**
Assessment year: **2025** Petition number: **25-053**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 76900	Total value	$ 76900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because potential sales value does not support the individual lot value. The appellant did not provide any documentary evidence or information to prove the dispute. It was noted during the hearing that the owner is in the process of combining the narrow lots together. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-054

Taxpayer's Name: Donald Ward

Mailing Address: PO Box 137

City: Doty State: WA Zip Code: 98539

Taxpayer's Parcel No: 010235000000

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $76,900

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 2:37 pm Ended at (time): 3:04 pm

Chairperson (or Authorized Designee)

4/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Donald Ward**
Parcel number(s): **010235000000**
Assessment year: **2025** Petition number: **25-054**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 76900	Total value	$ 76900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because potential sales value does not support the individual lot value. The appellant did not provide any documentary evidence or information to prove the dispute. It was noted during the hearing that the owner is in the process of combining the narrow lots together. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-055

Taxpayer's Name: Donald Ward

Mailing Address: PO Box 137

City: Doty State: WA Zip Code: 98539

Taxpayer's Parcel No: 010233000000

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $76,900

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 2:37 pm Ended at (time): 3:04 pm

Chairperson (or Authorized Designee)

4/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Donald Ward**
Parcel number(s): **010233000000**
Assessment year: **2025** Petition number: **25-055**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 76900	Total value	$ 76900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because potential sales value does not support the individual lot value. The appellant did not provide any documentary evidence or information to prove the dispute. It was noted during the hearing that the owner is in the process of combining the narrow lots together. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-056

Taxpayer's Name: Donald Ward

Mailing Address: PO Box 137

City: Doty State: WA Zip Code: 98539

Taxpayer's Parcel No: 010232000000

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $76,900

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 2:37 pm Ended at (time): 3:04 pm

Chairperson (or Authorized Designee)

4/30/2026

Date SHIPPED APR 30 2026

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Donald Ward**
Parcel number(s): **010232000000**
Assessment year: **2025** Petition number: **25-056**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 76900	Total value	$ 76900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because potential sales value does not support the individual lot value. The appellant did not provide any documentary evidence or information to prove the dispute. It was noted during the hearing that the owner is in the process of combining the narrow lots together. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature: Tammy Martin

SHIPPED APR 30 2026

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-057

Taxpayer's Name: Donald Ward

Mailing Address: PO Box 137

City: Doty State: WA Zip Code: 98539

Taxpayer's Parcel No: 010236000000

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $76,900

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 2:37 pm Ended at (time): 3:04 pm

Chairperson (or Authorized Designee)

4/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Donald Ward**
Parcel number(s): **010236000000**
Assessment year: **2025** Petition number: **25-057**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 76900	Total value	$ 76900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because potential sales value does not support the individual lot value. The appellant did not provide any documentary evidence or information to prove the dispute. It was noted during the hearing that the owner is in the process of combining the narrow lots together. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-058

Taxpayer's Name:	Donald Ward				
Mailing Address:	PO Box 137				
City:	Doty	State:	WA	Zip Code:	98539

Taxpayer's Parcel No:	010231000000
Hearing Was Held On:	04/10/2026
Board Members Present:	Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $76,900

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No:	04102026BOE FTR	Read into record:	04162026BOE FTR
Hearing Began at (time):	2:37 pm	Ended at (time):	3:04 pm

Chairperson (or Authorized Designee)

4/30/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Donald Ward**
Parcel number(s): **010231000000**
Assessment year: **2025** Petition number: **25-058**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 76900	Total value	$ 76900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because potential sales value does not support the individual lot value. The appellant did not provide any documentary evidence or information to prove the dispute. It was noted during the hearing that the owner is in the process of combining the narrow lots together. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature: Jamey Martin

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-059

Taxpayer's Name: Donald Ward

Mailing Address: PO Box 137

City: Doty State: WA Zip Code: 98539

Taxpayer's Parcel No: 010230000000

Hearing Was Held On: 04/10/2026

Board Members Present: Russ Wigley and Johnny Dunnagan - read into record with Russ Wigley, Johnny Dunnagan, and Paulette Eaton on 4/16/26

Decision of Board:

Value Sustained: $76,900

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04102026BOE FTR Read into record: 04162026BOE FTR

Hearing Began at (time): 2:37 pm Ended at (time): 3:04 pm

Chairperson (or Authorized Designee)

4/30/2026
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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Donald Ward**
Parcel number(s): **010230000000**
Assessment year: **2025** Petition number: **25-059**
Date(s) of hearing: **4/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 76900	Total value	$ 76900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because potential sales value does not support the individual lot value. The appellant did not provide any documentary evidence or information to prove the dispute. It was noted during the hearing that the owner is in the process of combining the narrow lots together. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-060

Taxpayer's Name: Michael & Kari Fay

Mailing Address: 654 Boistfort Rd

City: Curtis State: WA Zip Code: 98538

Taxpayer's Parcel No: 019647003002

Hearing Was Held On: 04/16/2026

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

Decision of Board:

Value Sustained: $387,900

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04162026BOE FTR

Hearing Began at (time): 9:20 am Ended at (time): 9:23 am

Chairperson (or Authorized Designee)

4/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Michael & Kari Fay**
Parcel number(s): **019647003002**
Assessment year: **2025** Petition number: **25-060**
Date(s) of hearing: **04/16/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 65,800.00	☑ Land	$ 65,800.00
☑ Improvements	$ 322,100.00	☑ Improvements	$ 322,100.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 387900	Total value	$ 387900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because there had been no physical improvements or upgrades, the condition of the property was inaccurately reflected and that market trends were not reflected in valuation. The appellants did not provided any evidence or information. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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This decision is based on our finding that: *(continued)*

is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-061

Taxpayer's Name: Grant Reiber

Mailing Address: 233 NE Washington Ave.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 005647000000

Hearing Was Held On: 04/16/2026

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

Decision of Board:

Value Sustained:

Value Changed From: $389,500 To: $349,900

Other:

Recorded on Tape No: 04162026BOE FTR

Hearing Began at (time): 9:06 am Ended at (time): 9:18 am

Chairperson (or Authorized Designee)

4/30/2026

Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Grant Reiber**
Parcel number(s): **005647000000**
Assessment year: **2025** Petition number: **25-061**
Date(s) of hearing: **04/16/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 126,800.00	☑ Land	$ 126,800.00
☑ Improvements	$ 262,700.00	☑ Improvements	$ 223,100.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 389500	Total value	$ 349900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the home was in poor shape. The appellant turned in late evidence and Russ Wigley made a motion to accept it. Paulette Eaton seconded. Motion passed 3-0. There was extensive information provided by the appellant totaling 94 pages that included an inspection and appraisal for purchase of the home for $360,000. There was an offer on the home of $349,900 due to the condition of the home.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED APR 30 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-062

Taxpayer's Name: Jose & Patricia Garza

Mailing Address: 346 Leudinghaus Rd

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 019243033001

Hearing Was Held On: 04/16/2026

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

Decision of Board:

Value Sustained: $636,500

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04162026BOE FTR

Hearing Began at (time): 9:48 am Ended at (time): 9:55 am

Chairperson (or Authorized Designee)

4/30/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Jose & Patricia Garza**
Parcel number(s): **019243033001**
Assessment year: **2025** Petition number: **25-062**
Date(s) of hearing: **04/16/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 143,400.00	☑ Land	$ 143,400.00
☑ Improvements	$ 493,100.00	☑ Improvements	$ 493,100.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 636500	Total value	$ 636500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because it was a manufactured home and not a stick built home. They felt to the best of their knowledge manufactured homes did not appreciate as stick built homes do. The appellant did not provide any documentary evidence or information. The Board suggested asking for a personal inspection if they felt the quality and condition should be different than assessed at (360)740-1392. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED APR 30 2026

NOTICE

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This decision is based on our finding that: *(continued)*

value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-063

Taxpayer's Name: John Grady

Mailing Address: 92 SE Spring St.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 010714001002

Hearing Was Held On: 04/16/2026

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

Decision of Board:

Value Sustained: $298,100

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04162026BOE FTR

Hearing Began at (time): 9:32 am Ended at (time): 9:41 am

Chairperson (or Authorized Designee)

4/30/2026
Date SHIPPED APR 30 2026

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **John Grady**
Parcel number(s): **010714001002**
Assessment year: **2025** Petition number: **25-063**
Date(s) of hearing: **04/16/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 136,800.00	☑ Land	$ 136,800.00
☑ Improvements	$ 161,300.00	☑ Improvements	$ 161,300.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 298100	Total value	$ 298100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the property had been split in half, it was steep and hilly. During the hearing, it was determined there may have been buildings that were no longer on the parcel. The appellant was provided a destroyed property form and suggested to ask the Assessor's Office for a personal inspection. There was no evidence or information provided by the appellant. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature: Tammy Martin

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NOTICE

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This decision is based on our finding that: *(continued)*

The Board is truly limited to evidence and information provided to them for the hearing. They are not allowed to do any research on their own. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-061

Taxpayer's Name: Grant Reiber

Mailing Address: 233 NE Washington Ave.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 005647000000

Hearing Was Held On: 04/16/2026

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

Decision of Board:

Value Sustained:

Value Changed From: $389,500 To: $349,900

Other:

Recorded on Tape No: 04162026BOE FTR

Hearing Began at (time): 9:06 am Ended at (time): 9:18 am

Chairperson (or Authorized Designee)

4/30/2026

Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Grant Reiber**
Parcel number(s): **005647000000**
Assessment year: **2025**
Petition number: **25-061**
Date(s) of hearing: **04/16/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ **126,800.00**	☑ Land	$ **126,800.00**
☑ Improvements	$ **262,700.00**	☑ Improvements	$ **223,100.00**
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ **389500**	Total value	$ 349900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the home was in poor shape. The appellant turned in late evidence and Russ Wigley made a motion to accept it. Paulette Eaton seconded. Motion passed 3-0. There was extensive information provided by the appellant totaling 94 pages that included an inspection and appraisal for purchase of the home for $360,000. There was an offer on the home of $349,900 due to the condition of the home.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-064

Taxpayer's Name: Art Longworth

Mailing Address: 581 NW Quincy Pl

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 004733000000

Hearing Was Held On: 04/16/2026

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

Decision of Board:

Value Sustained: $628,100

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04162026BOE FTR

Hearing Began at (time): 10:25 am Ended at (time): 10:29 am

Chairperson (or Authorized Designee)

4/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Art Longworth**
Parcel number(s): **004733000000**
Assessment year: **2025** Petition number: **25-064**
Date(s) of hearing: **04/16/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 126,800.00	☑ Land	$ 126,800.00
☑ Improvements	$ 501,300.00	☑ Improvements	$ 501,300.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 628100	Total value	$ 628100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because there have been no updates to the parcel and that values have dropped within the neighborhood. The appellant stated they are struggling with taxes. No material evidence was provided by the appellant to prove the valuation was incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met. Assessments of other properties, percentage of value increase, personal hardship, and the amount of tax owed are not evidence of market value. Information about the exemption program will be included with the Board orders.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-065

Taxpayer's Name: Karissa Boyovich

Mailing Address: 267 Parkside Loop

City: Napavine State: WA Zip Code: 98532

Taxpayer's Parcel No: 008372204030

Hearing Was Held On: 04/16/2026

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

Decision of Board:

Value Sustained: $443, 500

Value Changed From: To:

Other:

Recorded on Tape No: 04162026BOE FTR

Hearing Began at (time): 10:44 am Ended at (time): 10:46 am

Chairperson (or Authorized Designee)

4/30/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Karissa Boyovich**

Parcel number(s): **008372204030**

Assessment year: **2025** Petition number: **25-065**

Date(s) of hearing: **04/16/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 99,900.00	☑ Land	$ 99,900.00
☑ Improvements	$ 343,600.00	☑ Improvements	$ 343,600.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 443500	Total value	$ 443500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because comparable home sales have seen price reductions. No material evidence was provided by the appellant to prove the valuation was incorrect. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to

Dated this 30 day of April, (year) 2026

Chairperson's signature:

Clerk's signature:

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NOTICE

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This decision is based on our finding that: *(continued)*

prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-067

Taxpayer's Name: Ronald & Mary Braun

Mailing Address: 375 Lone Yew Rd.

City: Toledo State: WA Zip Code: 98591

Taxpayer's Parcel No: 011861000000

Hearing Was Held On: 04/16/2026

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

Decision of Board:

Value Sustained: $911,200

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04162026BOE FTR

Hearing Began at (time): 11:33 am Ended at (time):

Chairperson (or Authorized Designee)

4/30/2026

Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Ronald & Mary Braun**
Parcel number(s): **011861000000**
Assessment year: **2025** Petition number: **25-067**
Date(s) of hearing: **04/16/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 63,100.00	☑ Land	$ 63,100.00
☑ Improvements	$ 848,100.00	☑ Improvements	$ 848,100.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 911200	Total value	$ 911200

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of the comparisons and calculation methodology. The appellant felt providing five comparisons of their living square foot range regarding their parcel did not accurately represent the true and fair market value. The Assessor's Office uses a specific methodology as required by the Department of Revenue. It is the appellants responsibility to provide market sales, market-based cost and depreciation information or market based income information that dis-proves that. The appellant provided comparable sales and the methodology that they used. The locations were all over the county. The Board can't change the methods used to value a parcel. The Board did not f

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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This decision is based on our finding that: *(continued)*

feel homes from other regions of the County were comparable. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-068

Taxpayer's Name: Andrea & Janell McPeake

Mailing Address: 192 John Road

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 017268004000

Hearing Was Held On: 04/16/2026

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

Decision of Board:

Value Sustained: $66400

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04162026BOE FTR

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

Chairperson (or Authorized Designee)

4/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Andrea & Janell McPeake**
Parcel number(s): **017268004000**
Assessment year: **2025** Petition number: **25-068**
Date(s) of hearing: **04/16/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 66,400.00	☑ Land	$ 66,400.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 66400	Total value	$ 66400

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the property in question was a drain field. The appellant provided two pictures. The Board addressed the issue with wells and septics and their buildability. The appellant needs to speak to the Assessor's Office. The Assessor's Office needs to know this parcel is unusable. (360)740-1392. There was no other information provided by the appellant.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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NOTICE

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This decision is based on our finding that: *(continued)*

Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-072

Taxpayer's Name: Christopher Piasecki

Mailing Address: 142 Blake Rd

City: Toledo State: WA Zip Code: 98591

Taxpayer's Parcel No: 011856002000

Hearing Was Held On: 04/16/2026

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

Decision of Board:

Value Sustained: $743500

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04162026BOE FTR

Hearing Began at (time): 2:26 pm Ended at (time): 2:30 pm

Chairperson (or Authorized Designee)

4/30/2026

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Christopher Piasecki**
Parcel number(s): **011856002000**
Assessment year: **2025** Petition number: **25-072**
Date(s) of hearing: **04/16/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 202,300.00	☑ Land	$ 202,300.00
☑ Improvements	$ 541,200.00	☑ Improvements	$ 541,200.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 743500	Total value	$ 743500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the value increase. The appellant stated that recent comparable home sales have sold for less. The appellant provided 3 comparable sales, but did not include any sales dates or benchmark data. The comparables were incomplete. The Board suggested the appellant reach out to the Assessor's Office for a personal inspection (360)740-1392. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-073

Taxpayer's Name: Marc & Emalee Scott

Mailing Address: 116 Vernon Rd.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 018024001001

Hearing Was Held On: 04/16/2026

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

Decision of Board:

Value Sustained: $669,600

Value Changed From: To:

Other:

Recorded on Tape No: 04162026BOE FTR

Hearing Began at (time): 2:38 pm Ended at (time): 2:59 pm

Chairperson (or Authorized Designee)

4/30/2026
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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Marc & Emalee Scott**
Parcel number(s): **018024001001**
Assessment year: **2025** Petition number: **25-073**
Date(s) of hearing: **04/16/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 100,700.00	☑ Land	$ 100,700.00
☑ Improvements	$ 568,900.00	☑ Improvements	$ 568,900.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 669600	Total value	$ 669600

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because there were no improvements to the parcel. The appellant provided 5 pictures of sold home in 2025. For taxes payable in 2026 your value is assessed as of January 1, 2025 based on sales data from 2024. You provided numerous sales from 2025, but each of these sales are after the assessment date. They are not applicable in determining value because there was no adjustment for time or condition.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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NOTICE

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This decision is based on our finding that: *(continued)*

Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-074

Taxpayer's Name: Kim Colene & Melvin Thacker

Mailing Address: PO Box 237

City: Vader State: WA Zip Code: 98593

Taxpayer's Parcel No: 007145001001

Hearing Was Held On: 04/16/2026

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

Decision of Board:

Value Sustained: $440,200

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04162026BOE FTR

Hearing Began at (time): 3:02 pm Ended at (time): 3:06 pm

Chairperson (or Authorized Designee)

4/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Kim Colene & Melvin Thacker**

Parcel number(s): **007145001001**

Assessment year: **2025** Petition number: **25-074**

Date(s) of hearing: **04/16/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 33,400.00	☑ Land	$ 33,400.00
☑ Improvements	$ 406,800.00	☑ Improvements	$ 406,800.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 440200	Total value	$ 440200

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the value increase was not consistent with similar houses, the home is over 100 years old and most of the homes in Vader are manufactured homes. The appellant provide 1 comparable sale that was outside of the assessment date with no adjustment of time or condition. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

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This decision is based on our finding that: *(continued)*

The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-075

Taxpayer's Name: Brian & Kari Moorhead

Mailing Address: 440 Kirkland Rd.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 018109006000

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Assessor Rep: Scott Hamilton

Decision of Board:

Value Sustained:

Value Changed From: $585,400 To: $535,900

Other:

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): 8:59 am Ended at (time): 9:10 am

Chairperson (or Authorized Designee)

04/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Brian & Kari Moorhead**
Parcel number(s): **018109006000**
Assessment year: **2025** Petition number: **25-075**
Date(s) of hearing: **04/17/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 107,400.00	☑ Land	$ 107,400.00
☑ Improvements	$ 478,000.00	☑ Improvements	$ 428,500.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 585400	Total value	$ 535900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because no property or home improvements were made. It was also stated this was an older mobile home. The appellant provided assessments of other parcels. The appellant provided no other documentary evidence or information. Proper evidence includes market sales, market-based cost and depreciation information or market based income information. Assessments of other properties, percentage of value increase, personal hardship, and the amount of tax owed are not evidence of market value. However, additional evidence gathered during the appeal process led to the Assessor to recommend a modification in value. There was a proposal made by Scott Hamilton.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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This decision is based on our finding that: *(continued)*

Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

Lewis County Assessor

Ross Nielson
Assessor
Lynn Richard
Chief Deputy
Chris Lanegan
Chief Appraiser

Petition No: 25-075

Taxpayer: Brian & Kari Moorhead

Parcel No: 018109006000

Date of revaluation: January 1, 2025

July 31, ____ (New construction)

This proposal will affect taxes for 2026 TAX YEAR

reviewed this parcel and is proposing a new value as the true and fair value of the taxpayer's property. The new value is the value as of January 1 of the year in which the property was last reassessed by the assessor according to a revaluation cycle approved by the Department of Revenue. This value will continue in effect through the end of the revaluation cycle.

Reason for the new proposal:

Parcel Review

Assessor's Certified True and Fair value as of 2026 Assessment Year:

Land	$107,400
Improvements/Bldgs.	$478,000
Personal Property	$
TOTAL	$585,400

Proposed true and fair value as of 2026 Assessment Year

Land	$107,400
Improvements/Bldgs.	$428,500
Personal Property	$
TOTAL	$535,900

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-076

Taxpayer's Name: Bradley Bond

Mailing Address: 509 Newaukum Valley Rd

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 018055001001

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $471,100

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): 9:13 am Ended at (time): 9:41 am

Chairperson (or Authorized Designee)

04/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Bradley Bond**
Parcel number(s): **018055001001**
Assessment year: **2025** Petition number: **25-076**
Date(s) of hearing: **04/17/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 110,000.00	☑ Land	$ 110,000.00
☑ Improvements	$ 361,100.00	☑ Improvements	$ 361,100.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 471100	Total value	$ 471100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because every house to the west of the parcel saw a decrease in value. The appellant went through a lengthy search of neighbors and found 28 of 36 parcels assessments saw decreases. It was determined during the hearing the subject parcel is in a different school zone than majority of the parcels in question. This is a boundary issue with the UGA. This isn't something the Board of Equalization can fix. There were no other comparable sales provided that proved the current assessed value incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-077

Taxpayer's Name: Ellysa Langer & Jeremy Galpin

Mailing Address: 1784 State Rt. 6 Unit B

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 018717004001

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Assessor Rep: Scott Hamilton

Decision of Board:

Value Sustained:

Value Changed From: $41,400 To: $8,500

Other: Not present

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): 9:45 am Ended at (time): 10:04 am

Chairperson (or Authorized Designee)

04/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Ellysa Langer & Jeremy Galpin**
Parcel number(s): **018717004001**
Assessment year: **2025** Petition number: **25-077**
Date(s) of hearing: **04/17/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 41,400.00	☑ Land	$ 8,500.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 41400	Total value	$ 8500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the parcel is the drain field to the adjacent property. There was a proposal made by the Assessor's Rep Scott Hamilton. There was no other evidence or information. However, additional evidence gathered during the appeal process led to the Assessor to recommend a modification in value. Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

SHIPPED APR 30 2026

NOTICE

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Lewis County Assessor

Ross Nielson
Assessor
Lynn Richard
Chief Deputy
Chris Lanegan
Chief Appraiser

Petition No: 25-077

Taxpayer: Ellysa Langer & Jeremy Galpin

Parcel No: 018717004001

Date of revaluation: January 1, 2025

July 31, ____ (New construction)

This proposal will affect taxes for 2026 TAX YEAR

reviewed this parcel and is proposing a new value as the true and fair value of the taxpayer's property. The new value is the value as of January 1 of the year in which the property was last reassessed by the assessor according to a revaluation cycle approved by the Department of Revenue. This value will continue in effect through the end of the revaluation cycle.

Reason for the new proposal:

Parcel Review

Assessor's Certified True and Fair value as of 2026 Assessment Year:

Land	$41,400
Improvements/Bldgs.	$
Personal Property	$
TOTAL	$41,400

Proposed true and fair value as of 2026 Assessment Year

Land	$8,500
Improvements/Bldgs.	$
Personal Property	$
TOTAL	$8,500

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-078

Taxpayer's Name: Ellysa Langer & Jeremy Galpin

Mailing Address: 1784 State Rt. 6 Unit B

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 018717002000

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Assessor Rep: Scott Hamilton

Decision of Board:

Value Sustained: $407,400

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): 9:45 am Ended at (time): 10:04 am

Chairperson (or Authorized Designee)

04/30/2026

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Ellysa Langer & Jeremy Galpin**
Parcel number(s): **018717002000**
Assessment year: **2025** Petition number: **25-078**
Date(s) of hearing: **04/17/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 43,800.00	☑ Land	$ 43,800.00
☑ Improvements	$ 363,600.00	☑ Improvements	$ 363,600.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 407400	Total value	$ 407400

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the parcel is in the flood plain. The home was elevated for flood mitigation. The appellant provided pictures of damaged areas. There were no bids for the cost to cure any of the items needed fixing and the appellant did not provide any comparable sales. No material evidence was provided by the appellant to prove the valuation was incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-079

Taxpayer's Name: Anneliese Mokey Skinner & Jared Page

Mailing Address: 811 W. Carson St.

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 023613007000

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $367,700

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): 10:26 am Ended at (time): 10:32 am

Chairperson (or Authorized Designee)

04/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Anneliese Mokey Skinner & Jared Page**

Parcel number(s): **023613007000**

Assessment year: **2025** Petition number: **25-079**

Date(s) of hearing: **04/17/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 115,400.00	☑ Land	$ 115,400.00
☑ Improvements	$ 252,300.00	☑ Improvements	$ 252,300.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 367700	Total value	$ 367700

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because it was a much older manufactured home in very poor condition. The appellant did not provide any documentary evidence or information, nor any bids for cost to cure. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

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NOTICE

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This decision is based on our finding that: *(continued)*

was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-080

Taxpayer's Name: Anneliese Mokey Skinner & Jared Page

Mailing Address: 811 W. Carson St.

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 023613008000

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $197,500

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): 10:26 am Ended at (time): 10:32 am

Chairperson (or Authorized Designee)

04/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Anneliese Mokey Skinner & Jared Page**

Parcel number(s): **023613008000**

Assessment year: **2025** Petition number: **25-080**

Date(s) of hearing: **04/17/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 185,700.00	☑ Land	$ 185,700.00
☑ Improvements	$ 11,800.00	☑ Improvements	$ 11,800.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 197500	Total value	$ 197500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because this a piece of land with a shop and no power. The appellant did not provide any evidence or information. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-081

Taxpayer's Name: Floyd W Evans / Tammy Mocan Personal Representative

Mailing Address: 121 Whitewater Way

City: Morton State: WA Zip Code: 98356

Taxpayer's Parcel No: 011035042000

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $237,400

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): _____ Ended at (time): _____

Chairperson (or Authorized Designee)

04/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Floyd W Evans / Tammy Mocan Personal Representative**

Parcel number(s): **011035042000**

Assessment year: **2025** Petition number: **25-081**

Date(s) of hearing: **04/17/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		**BOE true and fair value determination**	
☑ Land	$ **48,600.00**	☑ Land	$ **48,600.00**
☑ Improvements	$ **188,800.00**	☑ Improvements	$ **188,800.00**
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ **237400**	Total value	$ 237400

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because this is an older manufactured home. The appellant provided 3 comparable sales from 2022-2025. During the hearing it was determined through conversation that one of the comparables provided was not a manufactured home and therefore not comparable. The sales provided were unverifiable. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-083

Taxpayer's Name: Bobbi Lee Atkins

Mailing Address: 282 Woodard Rd.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 018465001002

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $484,400

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): 11:42 am Ended at (time): 11:56 am

Chairperson (or Authorized Designee)

04/30/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Bobbi Lee Atkins**
Parcel number(s): **018465001002**
Assessment year: **2025** Petition number: **25-083**
Date(s) of hearing: **04/17/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 89,400.00	☑ Land	$ 89,400.00
☑ Improvements	$ 395,000.00	☑ Improvements	$ 395,000.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 484400	Total value	$ 484400

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because there were no improvements made. During the hearing it was determined the appellant thought they were appealing multiple parcels and not just one parcel. It was also discovered the increase was due to a cutoff of UGA for school district boundaries. The value the appellant was seeking for this parcel was close to the Assessor's value. There were no comparable sales or documentary evidence provided to suggest a different value. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-084

Taxpayer's Name: Mark & Teresa Moore

Mailing Address: 252 Tara Lane

City: Vader State: WA Zip Code: 98593

Taxpayer's Parcel No: 012644001025

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $548,300

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): 1:54 pm Ended at (time): 1:57 pm

Chairperson (or Authorized Designee)

04/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Mark & Teresa Moore**
Parcel number(s): **012644001025**
Assessment year: **2025** Petition number: **25-084**
Date(s) of hearing: **04/17/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 83,600.00	☑ Land	$ 83,600.00
☑ Improvements	$ 464,700.00	☑ Improvements	$ 464,700.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 548300	Total value	$ 548300

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because there were no improvements. The appellant stated there were stick built homes with more acreage at less assessed values. The appellants provided 3 comparable sales. These sales were great sales, but the Board was unable to verify them and the Board recommends they file with the Board of Tax Appeals with more information regarding the comparables provided. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this 30 ~~day~~ of April, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED APR 30 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-085

Taxpayer's Name: Ron & Shirley Dickey

Mailing Address: 293 Penning Rd.

City: Chehalis, State: WA Zip Code: 98532

Taxpayer's Parcel No: 018866001000

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $502,951

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): _____ Ended at (time): _____

Chairperson (or Authorized Designee)

04/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Ron & Shirley Dickey**

Parcel number(s): **018866001000**

Assessment year: **2025** Petition number: **25-085**

Date(s) of hearing: **04/17/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 180,700.00	☑ Land	$ 180,700.00
☑ Improvements	$ 322,251.00	☑ Improvements	$ 322,251.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 502951	Total value	$ 502951

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the assessor's value overstates the market value. The appellant stated they owned a manufactured home with no significant capital improvements. There were comps provided during the hearing that were from 2025 which is outside of the assessment date. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this **30** day of **April**, (year) **2026**

Chairperson's signature:

Clerk's signature:

SHIPPED APR 30 2026

NOTICE

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This decision is based on our finding that: *(continued)*

The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-086

Taxpayer's Name: James Reeder

Mailing Address: 1913 Foxglove Lane

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 003682060024

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $303,200

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): 2:10 pm Ended at (time): 2:13 pm

Chairperson (or Authorized Designee)

04/30/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: James Reeder
Parcel number(s): 003682060024
Assessment year: 2025 Petition number: 25-086
Date(s) of hearing: 04/17/2026

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 52,500.00	☑ Land	$ 52,500.00
☑ Improvements	$ 250,700.00	☑ Improvements	$ 250,700.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 303200	Total value	$ 303200

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of the parcel being in a flood plain and a low income area. There were no comparables or documentary evidence provided. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED APR 30 2026

NOTICE

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This decision is based on our finding that: *(continued)*

the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-107

Taxpayer's Name: Margaret & Bob Knuth

Mailing Address: PO Box 434

City: Vadar State: WA Zip Code: 98593

Taxpayer's Parcel No: 012341000000

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained:

Value Changed From: $92,000 To: $70,500

Other: Not present

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): 3:11 pm Ended at (time): 3:15 pm

Chairperson (or Authorized Designee)

04/30/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Margaret & Bob Knuth**
Parcel number(s): **012341000000**
Assessment year: **2025** Petition number: **25-107**
Date(s) of hearing: **04/17/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 92,000.00	☑ Land	$ 70,500.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 92000	Total value	$ 70500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the land is unusable. There was no information provided by the appellant. However, additional evidence gathered during the appeal process led to the Assessor to recommend a modification in value. Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold. The Assessor's Rep Scott Hamilton proposed a reduction in value.

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED APR 30 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-088

Taxpayer's Name: Sharon Wedam

Mailing Address: 1316 State Rt. 122

City: Silver Creek State: WA Zip Code: 98585

Taxpayer's Parcel No: 028438002001

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $825,300

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): 2:49 pm Ended at (time): 3:09 pm

Chairperson (or Authorized Designee)

04/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Sharon Wedam**
Parcel number(s): **028438002001**
Assessment year: **2025** Petition number: **25-088**
Date(s) of hearing: **04/17/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 463,700.00	☑ Land	$ 463,700.00
☑ Improvements	$ 361,600.00	☑ Improvements	$ 361,600.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 825300	Total value	$ 825300

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because there was building deterioration and needing maintenance. There was no evidence or information provided by the appellant. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-089

Taxpayer's Name: Sharon Wedam

Mailing Address: 1316 State Rt. 122

City: Silver Creek State: WA Zip Code: 98585

Taxpayer's Parcel No: 028438002002

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: 780,900

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): 2:49 pm Ended at (time): 3:09 pm

Chairperson (or Authorized Designee)

04/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Sharon Wedam**
Parcel number(s): **028438002002**
Assessment year: **2025** Petition number: **25-089**
Date(s) of hearing: **04/17/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 242,300.00	☑ Land	$ 242,300.00
☑ Improvements	$ 538,600.00	☑ Improvements	$ 538,600.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 780900	Total value	$ 780900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because there was building deterioration and needing maintenance. There was no evidence or information provided by the appellant. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove

Dated this 30 day of April, (year) 2026

Chairperson's signature:
Clerk's signature:

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NOTICE

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This decision is based on our finding that: *(continued)*

the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-090

Taxpayer's Name: Sharon Wedam

Mailing Address: 1316 State Rt. 122

City: Silver Creek State: WA Zip Code: 98585

Taxpayer's Parcel No: 028359000000

Hearing Was Held On: 04/17/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Shawn Kyes

Decision of Board:

Value Sustained: $336,600

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04172026BOE FTR

Hearing Began at (time): 2:49 pm Ended at (time): 3:09 pm

Chairperson (or Authorized Designee)

04/30/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Sharon Wedam**

Parcel number(s): **0028359000000**

Assessment year: **2025** Petition number: **25-090**

Date(s) of hearing: **04/17/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 267,600.00	☑ Land	$ 267,600.00
☑ Improvements	$ 69,000.00	☑ Improvements	$ 69,000.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 336600	Total value	$ 336600

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because there was building deterioration and needing maintenance. There was no evidence or information provided by the appellant. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove

Dated this 30 day of April, (year) 2026

Chairperson's signature:

Clerk's signature:

SHIPPED APR 30 2026

NOTICE

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This decision is based on our finding that: *(continued)*

the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-091

Taxpayer's Name: Jimmie & Judy Chrisman

Mailing Address: PO Box 12

City: Galvin State: WA Zip Code: 98544

Taxpayer's Parcel No: 021961055000

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: $806,300

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 9:02 am Ended at (time): 9:24 am

Chairperson (or Authorized Designee)

5/7/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Jimmie & Judy Chrisman**

Parcel number(s): **021961055000**

Assessment year: **2025** Petition number: **25-091**

Date(s) of hearing: **04/23/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 220,300.00	☑ Land	$ 220,300.00
☑ Improvements	$ 586,000.00	☑ Improvements	$ 586,000.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 806300	Total value	$ 806300

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of an alleged illegally approved subdivision. The appellant stated that based on the the subdivision, tax burdens have shifted and created a burden upon the subject parcel and of neighboring parcels. The appellant provided a letter that was sent to the Centralia College Foundation and a list of parcels that the subdivision affected. The Board does not have authority to correct subdivision issues nor are they able to offer legal advise. The Board considers appeals related to property valuations and other determinations by the Lewis County Assessor. The appellant did not provide information that justified the lowering of the true and fair value.

Dated this 7 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 07 2026

NOTICE

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This decision is based on our finding that: *(continued)*

Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. Evidence taken into consideration includes comparable sales, income information &/or cost depreciation information.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-092

Taxpayer's Name: Phillip & Cydsherryl Knutson

Mailing Address: 2827 US Hwy. 12

City: Salkum State: WA Zip Code: 98582

Taxpayer's Parcel No: 028694001000

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: $235,500

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 9:36 am Ended at (time): 9:38 am

Chairperson (or Authorized Designee)

5/7/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Phillip & Cydsherryl Knutson**
Parcel number(s): **028694001000**
Assessment year: **2025** Petition number: **25-092**
Date(s) of hearing: **04/23/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 48,400.00	☑ Land	$ 48,400.00
☑ Improvements	$ 187,100.00	☑ Improvements	$ 187,100.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 235500	Total value	$ 235500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the home is older with post and piller foundation, gravity septic, old plumbing and wiring, no furnace and no potable water. There was no evidence or information provided by the appellants. There were no comparables and no bids for cost to cure. The Board recommends the appellants reach out to the Assessor's office for a personal inspection (360)740-1392. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is

Dated this 7 day of May, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED MAY 07 2026

NOTICE

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This decision is based on our finding that: *(continued)*

incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-093

Taxpayer's Name: Ronald Flock

Mailing Address: 569 Elk Creek Rd.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 019801000000

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: $76,900

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 9:48 am Ended at (time): 9:57 am

Chairperson (or Authorized Designee)

5/7/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Ronald Flock**
Parcel number(s): **019801000000**
Assessment year: **2025** Petition number: **25-093**
Date(s) of hearing: **04/23/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 76900	Total value	$ 76900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because this lot was the drain field and pump house. The appellant provided no information to demonstrate any encumbrances. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove

Dated this 7 day of May, (year) 2026

Chairperson's signature:
Clerk's signature:

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NOTICE

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This decision is based on our finding that: *(continued)*

the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-094

Taxpayer's Name: Ronald Flock

Mailing Address: 569 Elk Creek Rd.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 019802000000

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: $240,200

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 9:48 am Ended at (time): 9:57 am

Chairperson (or Authorized Designee)

5/7/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Ronald Flock**
Parcel number(s): **019802000000**
Assessment year: **2025** Petition number: **25-094**
Date(s) of hearing: **04/23/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☑ Improvements	$ 163,300.00	☑ Improvements	$ 163,300.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 240200	Total value	$ 240200

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because this lot could not be separated from the neighboring lot. The appellant provided no information to demonstrate any encumbrances. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to

Dated this 7 day of May, (year) 2026

Chairperson's signature:
Clerk's signature: Tammy Martin

SHIPPED MAY 07 2026

NOTICE

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This decision is based on our finding that: *(continued)*

prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-095

Taxpayer's Name: Ronald Flock

Mailing Address: 569 Elk Creek Rd.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 019799001000

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: $77,800

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 9:48 am Ended at (time): 9:57 am

Chairperson (or Authorized Designee)

5/7/2026

Date SHIPPED MAY 07 2026

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Ronald Flock**

Parcel number(s): **019799001000**

Assessment year: **2025** Petition number: **25-095**

Date(s) of hearing: **04/23/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☑ Improvements	$ 900.00	☑ Improvements	$ 900.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 77800	Total value	$ 77800

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because this lot could not be separated from the neighboring lot due to part of the garage being on the parcel. The appellant provided no information to demonstrate any encumbrances. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence

Dated this 7 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 07 2026

NOTICE

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This decision is based on our finding that: *(continued)*

was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-096

Taxpayer's Name: Jeffrey Stewart

Mailing Address: PO Box 57

City: Vader State: WA Zip Code: 98593

Taxpayer's Parcel No: 013094000000

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: $609,100

Value Changed From: To:

Other:

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 10:11 am Ended at (time): 10:26 am

Chairperson (or Authorized Designee)

5/7/2026

Date SHIPPED MAY 07 2026

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Jeffrey Stewart**
Parcel number(s): **013094000000**
Assessment year: **2025** Petition number: **25-096**
Date(s) of hearing: **04/23/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 132,600.00	☑ Land	$ 132,600.00
☑ Improvements	$ 476,500.00	☑ Improvements	$ 476,500.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 609100	Total value	$ 609100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the building was a decommissioned storage shed. The appellant provided the development permit to convert the building. The Board recommended reaching out to the Assessor's Office (360)740-1392 to have the residence labeled as storage. Its value has been minimal since the conversion.

Dated this 7 day of May, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED MAY 07 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-097

Taxpayer's Name: Gordon & Tiffini Johnson

Mailing Address: 115 Apling Dr.

City: Toledo State: WA Zip Code: 98591

Taxpayer's Parcel No: 011489023000

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: $656,800

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 10:40 am Ended at (time): 11:05 am

Chairperson (or Authorized Designee)

5/7/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Gordon & Tiffini Johnson**
Parcel number(s): **011489023000**
Assessment year: **2025** Petition number: **25-097**
Date(s) of hearing: **04/23/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 108,900.00	☑ Land	$ 108,900.00
☑ Improvements	$ 547,900.00	☑ Improvements	$ 547,900.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 656800	Total value	$ 656800

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because home sales have declined. The appellant provided 3 sales from 2025 which was explained that they were outside of the sales date used. There was no accounting for time. No material evidence was provided by the appellant to prove the valuation was incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this 7 day of May, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED MAY 07 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-098

Taxpayer's Name: David & Doreen Lorton

Mailing Address: 185 Pe Ell McDonald Rd.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 016103002000

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: $576,757

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 11:06 am Ended at (time): 11:15 am

Chairperson (or Authorized Designee)

5/7/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: David & Doreen Lorton
Parcel number(s): 016103002000
Assessment year: 2025 Petition number: 25-098
Date(s) of hearing: 04/23/2026

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 216,800.00	☑ Land	$ 216,800.00
☑ Improvements	$ 359,957.00	☑ Improvements	$ 359,957.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 576757	Total value	$ 576757

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the parcel was steep and oddly shaped. The appellant provided the property values from 2025 and 2026. There was no other evidence or information presented by the appellant. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence

Dated this 7 day of May, (year) 2026

Chairperson's signature:
Clerk's signature:

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NOTICE

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This decision is based on our finding that: *(continued)*

was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-099

Taxpayer's Name: Jeffrey King

Mailing Address: 183 Palmer Rd

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 014439015000

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: $343,100

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 11:20 am Ended at (time): 11:43 am

Chairperson (or Authorized Designee)

5/7/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Jeffrey King**
Parcel number(s): **014439015000**
Assessment year: **2025** Petition number: **25-099**
Date(s) of hearing: **04/23/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 159,100.00	☑ Land	$ 159,100.00
☑ Improvements	$ 184,000.00	☑ Improvements	$ 184,000.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 343100	Total value	$ 343100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the costs associated with building the cabin do not show the correct value. There was no evidence or information provided by the appellant. It was determined during the hearing that the cabin was built without a permit and had not been picked up until the 2025 Assessed Year. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear,

Dated this 7 day of May, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED MAY 07 2026

NOTICE

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This decision is based on our finding that: *(continued)*

cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-100

Taxpayer's Name: Randy Coady

Mailing Address: 170 Jones Rd.

City: Pe Ell State: WA Zip Code: 98572

Taxpayer's Parcel No: 020336002001

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: $510,000

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 11:46 am Ended at (time): 12:01 pm

Chairperson (or Authorized Designee)

5/7/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Randy Coady**

Parcel number(s): **020336002001**

Assessment year: **2025** Petition number: **25-100**

Date(s) of hearing: **04/23/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 174,900.00	☑ Land	$ 174,900.00
☑ Improvements	$ 335,100.00	☑ Improvements	$ 335,100.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 510000	Total value	$ 510000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of flooding. The appellant provided pictures of flooding to the parcel along with images of a ditch that directs water form a hill towards the subject parcel. The Board is unable to determine the amount of repairs needed based on pictures. The Board suggests asking for a personal inspection to verify the mold and repairs needed. No material evidence was provided by the appellant to prove the valuation was incorrect.

Dated this 7 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 07 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-102

Taxpayer's Name: Michael Bancroft & Morgan McCarty

Mailing Address: 707 Cardinal Ave

City: Winlock State: WA Zip Code: 98596

Taxpayer's Parcel No: 015634013090

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: _____

Value Changed From: $570,600 To: $500,000

Other: _____

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 1:43 pm Ended at (time): _____

Chairperson (or Authorized Designee)

5/7/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Michael Bancroft & Morgan McCarty**

Parcel number(s): **015634013090**

Assessment year: **2025** Petition number: **25-102**

Date(s) of hearing: **04/23/2026**

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

☐ sustains ☑ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 66,400.00	☑ Land	$ 66,400.00
☑ Improvements	$ 504,200.00	☑ Improvements	$ 433,600.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 570600	Total value	$ 500000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the house had been listed three times since April of 2024. The appellant provided information regarding the listings and four comparable sales including 2 from 2024 and 2 from 2025. There was also a proposal from the Assessor's Office representative Scott Hamilton. Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

Dated this **7** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-103

Taxpayer's Name: Christopher & Brittany Roden

Mailing Address: 125 Wilshire Way

City: Kelso, State: WA Zip Code: 98626

Taxpayer's Parcel No: 010679030001

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: _____

Value Changed From: $663,700 To: $561,300

Other: _____

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 2:02 pm Ended at (time): 2:21 pm

Chairperson (or Authorized Designee)

5/7/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Christopher & Brittany Roden**

Parcel number(s): **010679030001**

Assessment year: **2025** Petition number: **25-103**

Date(s) of hearing: **04/23/2026**

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

☐ sustains ☑ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 164,000.00	☑ Land	$ 164,000.00
☑ Improvements	$ 499,700.00	☑ Improvements	$ 397,300.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 663700	Total value	$ 561300

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of the incompleteness of the home. The Home is under construction. The appellant provided the assessed value of the home for recent years as well as an aerial map. There was a personal inspection and a proposal made by the Assessor's Rep Hugo Nevins and Chris Lanegan. Evidence gathered during the appeal process led to the Assessor to recommend a modification in value. Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

Dated this **7** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 07 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-104

Taxpayer's Name: Ruonan Guo

Mailing Address: 157 Nisqually Way

City: Eatonville State: WA Zip Code: 98304

Taxpayer's Parcel No: 010568005000

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: $402,900

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 2:22 pm Ended at (time): 2:49 pm

Chairperson (or Authorized Designee)

5/7/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Ruonan Guo**
Parcel number(s): **010568005000**
Assessment year: **2025** Petition number: **25-104**
Date(s) of hearing: **04/23/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 160,000.00	☑ Land	$ 160,000.00
☑ Improvements	$ 242,900.00	☑ Improvements	$ 242,900.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 402900	Total value	$ 402900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because newer trailers cost less. This is being valued as an STR. The Board recommended reaching out to the Assessor's Office at (360)7401392 and ask to have the parcel relooked at. The appellant needs to provide information the parcel is no longer being used as a STR. There was no evidence or information provided by the appellant.

Dated this 7 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 07 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-106

Taxpayer's Name: Kelly & Lacey Ross

Mailing Address: 131 Steelhead Drive

City: Silver Creek State: WA Zip Code: 98585

Taxpayer's Parcel No: 010679070000

Hearing Was Held On: 04/23/2026

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

Decision of Board:

Value Sustained: $700,500

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04232026BOE FTR

Hearing Began at (time): 3:01 pm Ended at (time): 3:07 pm

Chairperson (or Authorized Designee)

5/7/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Kelly & Lacey Ross**
Parcel number(s): **010679070000**
Assessment year: **2025** Petition number:
Date(s) of hearing: **04/23/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 164,000.00	☑ Land	$ 164,000.00
☑ Improvements	$ 536,500.00	☑ Improvements	$ 536,500.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 700500	Total value	$ 700500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of the value increase so soon after the purchase of the property. The appellant provided 4 comparable sales all from 2025 with out the adjustment of time or condition. The sales data used is based on slaes from 2024. The material evidence that was provided by the appellant was not enough to prove the valuation was incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this 7 day of May, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED MAY 07 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-042

Taxpayer's Name: Steven Edminster

Mailing Address: 901 North Pearl Street

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 001640000000

Hearing Was Held On: 04/10/2026

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

Decision of Board:

Value Sustained: $745,100

Value Changed From: To:

Other: Read into record on 4/30/2026

Recorded on Tape No: 04102026BOE FTR

Hearing Began at (time): 10:11 am Ended at (time): 10:44 am

Chairperson (or Authorized Designee)

5/15/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Steven Edminster**
Parcel number(s): **001640000000**
Assessment year: **2025** Petition number: **25-042**
Date(s) of hearing: **04/10/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 119,300.00	☑ Land	$ 119,300.00
☑ Improvements	$ 625,800.00	☑ Improvements	$ 625,800.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 745100	Total value	$ 745100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant provided a letter outlining the various ways he disagreed with the true and fair value. The appellant provided a CMA with comparables from 2024. The CMA was provided late and left the Board with concerns. The Chair Russ Wigley would like to note the CMA was not considered due to a conflict of interest and that Paulette Eaton was not present nor part of the hearing process. This CMA was provided by a Board member in their outside role as Realtor. With that being said, there was not enough other information or evidence provided to overcome the Assessor's presumption of correctness.

Dated this **15** day of **May**, (year) **2026**

Chairperson's signature:
Clerk's signature:

SHIPPED MAY 15 2026

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.wa.gov/index.php/forms-publications/ within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-042

Taxpayer's Name: Steven Edminster

Mailing Address: 901 North Pearl Street

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 001640000000

Hearing Was Held On: 04/10/2026

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

Decision of Board:

Value Sustained: $745,100

Value Changed From: To:

Other: Read into record on 4/30/2026

Recorded on Tape No: 04102026BOE FTR

Hearing Began at (time): 10:11 am Ended at (time): 10:44 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Steven Edminster**

Parcel number(s): **001640000000**

Assessment year: **2025** Petition number: **25-042**

Date(s) of hearing: **04/10/2026 read into record on 4/30/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 119,300.00	☑ Land	$ 119,300.00
☑ Improvements	$ 625,800.00	☑ Improvements	$ 625,800.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 745100	Total value	$ 745100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant provided a letter outlining the various ways he disagreed with the true and fair value. The appellant provided a CMA with comparables from 2024. The CMA was provided late and left the Board with concerns. The Chair Russ Wigley would like to note the CMA was not considered due to a conflict of interest and that Paulette Eaton was not present nor part of the hearing process. This CMA was provided by a Board member in their outside role as Realtor. With that being said, there was not enough other information or evidence provided to overcome the Assessor's presumption of correctness.

Dated this **29** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-108

Taxpayer's Name: Katelyn Gelsinger & Roxanne Evett

Mailing Address: PO Box 502

City: Pe Ell State: WA Zip Code: 98572

Taxpayer's Parcel No: 007574000000

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $78,200

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 8:59 am Ended at (time): 9:29 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Katelyn Gelsinger & Roxanne Evett**
Parcel number(s): **007574000000**
Assessment year: **2025** Petition number: **25-108**
Date(s) of hearing: **04/24/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☑ Improvements	$ 1,300.00	☑ Improvements	$ 1,300.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 78200	Total value	$ 78200

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the assessed value is much higher than the market for the area. The appellant provided an appraisal of the parcel that included sales from 2025. Sales data used in determining the value were from 2024 and there were no adjustments made for time. There were four parcels appeal that were all contiguous. Each lot was considered as a buildable lot. During the hearing, the appellants discussed how some of the lots had encumbrances. The Board suggests the appellant reach out to the Assessor's office with the information about the well and septic for the home.

Dated this 29 day of May, (year) 2026

Chairperson's signature:
Clerk's signature: Tammy Martin

SHIPPED MAY 29 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-109

Taxpayer's Name: Katelyn Gelsinger & Roxanne Evett

Mailing Address: PO Box 502

City: Pe Ell State: WA Zip Code: 98572

Taxpayer's Parcel No: 007576001000

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $24,300

Value Changed From: To:

Other:

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 8:59 am Ended at (time): 9:29 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Katelyn Gelsinger & Roxanne Evett**
Parcel number(s): **007576001000**
Assessment year: **2025** Petition number: **25-109**
Date(s) of hearing: **04/24/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 24,300.00	☑ Land	$ 24,300.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 24300	Total value	$ 24300

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the assessed value is much higher than the market for the area. The appellant provided an appraisal of the parcel that included sales from 2025. Sales data used in determining the value were from 2024 and there were no adjustments made for time. There were four parcels appeal that were all contiguous. Each lot was considered as a buildable lot. During the hearing, the appellants discussed how some of the lots had encumbrances. The Board suggests the appellant reach out to the Assessor's office with the information about the well and septic for the home.

Dated this 29 day of May, (year) 2026

Chairperson's signature:
Clerk's signature: Tammy Martin

SHIPPED MAY 29 2026

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-110

Taxpayer's Name: Katelyn Gelsinger & Roxanne Evett

Mailing Address: PO Box 502

City: Pe Ell State: WA Zip Code: 98572

Taxpayer's Parcel No: 007576002000

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $76,900

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 8:59 am Ended at (time): 9:29 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Katelyn Gelsinger & Roxanne Evett**
Parcel number(s): **007576002000**
Assessment year: **2025** Petition number: **25-110**
Date(s) of hearing: **04/24/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 76900	Total value	$ 76900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the assessed value is much higher than the market for the area. The appellant provided an appraisal of the parcel that included sales from 2025. Sales data used in determining the value were from 2024 and there were no adjustments made for time. There were four parcels appeal that were all contiguous. Each lot was considered as a buildable lot. During the hearing, the appellants discussed how some of the lots had encumbrances. The Board suggests the appellant reach out to the Assessor's office with the information about the well and septic for the home.

Dated this 29 day of May, (year) 2026

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-111

Taxpayer's Name: Katelyn Gelsinger & Roxanne Evett

Mailing Address: PO Box 502

City: Pe Ell State: WA Zip Code: 98572

Taxpayer's Parcel No: 007575000000

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $317,600

Value Changed From: To:

Other:

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 8:59 am Ended at (time): 9:29 am

Chairperson (or Authorized Designee)

5/29/2026
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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Katelyn Gelsinger & Roxanne Evett**
Parcel number(s): **007575000000**
Assessment year: **2025** Petition number: **25-111**
Date(s) of hearing: **04/24/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☑ Improvements	$ 240,700.00	☑ Improvements	$ 240,700.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 317600	Total value	$ 317600

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the assessed value is much higher than the market for the area. The appellant provided an appraisal of the parcel that included sales from 2025. Sales data used in determining the value were from 2024 and there were no adjustments made for time. There were four parcels appeal that were all contiguous. Each lot was considered as a buildable lot. During the hearing, the appellants discussed how some of the lots had encumbrances. The Board suggests the appellant reach out to the Assessor's office with the information about the well and septic for the home.

Dated this 29 day of May, (year) 2026

Chairperson's signature:
Clerk's signature: Jamie Mackin

SHIPPED MAY 29 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-114

Taxpayer's Name: Vida Razinia

Mailing Address: 1517 Yale St.

City: Santa Monica State: CA Zip Code: 90404

Taxpayer's Parcel No: 005906007000

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $28,600

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 9:55 am Ended at (time): 10:42 am

Chairperson (or Authorized Designee)

5/29/2026
Date SHIPPED MAY 29 2026

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Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Vida Razinia**
Parcel number(s): **005906007000**
Assessment year: **2025** Petition number: **25-114**
Date(s) of hearing: **04/24/2026**

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

Assessor's true and fair value

☑	Land	$ 28,600.00
☐	Improvements	$
☐	Minerals	$
☐	Personal property	$
	Total value	$ 28600

BOE true and fair value determination

☑	Land	$ 28,600.00
☐	Improvements	$
☐	Minerals	$
☐	Personal property	$
	Total value	$ 28600

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the parcel was located on a steep hill and the appellant stated it was unbuildable. The Assessor's Office was not present and the appellant had many questions. The appellant was told verbally the parcels were unbuildable and there is a driveway that bisects the parcel. This led the Board to ask if there was a permanent easement. The appellant did not provide any documentation or evidence that proved the parcels were unbuildable or any documentation or evidence that proved there were any restrictions on the parcel. The Board is dependent upon the appellant to provide information that the assessed value is incorrect. They are not able to do their own

Dated this **29** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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This decision is based on our finding that: *(continued)*

research either. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-115

Taxpayer's Name: Vida Razinia

Mailing Address: 1517 Yale St.

City: Santa Monica State: CA Zip Code: 90404

Taxpayer's Parcel No: 005906008000

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $28,600

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 9:55 am Ended at (time): 10:42 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Vida Razinia**

Parcel number(s): **005906008000**

Assessment year: **2025** Petition number: **25-115**

Date(s) of hearing: **04/24/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 28,600.00	☑ Land	$ 28,600.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 28600	Total value	$ 28600

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the parcel was located on a steep hill and the appellant stated it was unbuildable. The Assessor's Office was not present and the appellant had many questions. The appellant was told verbally the parcels were unbuildable and there is a driveway that bisects the parcel. This led the Board to ask if there was a permanent easement. The appellant did not provide any documentation or evidence that proved the parcels were unbuildable or any documentation or evidence that proved there were any restrictions on the parcel. The Board is dependent upon the appellant to provide information that the assessed value is incorrect. They are not able to do their own

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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This decision is based on our finding that: *(continued)*

research either. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-117

Taxpayer's Name: James & Shelly Young
Mailing Address: 143 Skyhawk Dr.
City: Toledo State: WA Zip Code: 98591

Taxpayer's Parcel No: 014817008013
Hearing Was Held On: 04/24/2026
Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $853,300
Value Changed From: _____ To: _____
Other: _____

Recorded on Tape No: 04242026BOE FTR
Hearing Began at (time): 11:00 am Ended at (time): 11:30 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **James & Shelly Young**

Parcel number(s): **014817008013**

Assessment year: **2025** Petition number: **25-117**

Date(s) of hearing: **04/24/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 151,700.00	☑ Land	$ 151,700.00
☑ Improvements	$ 701,600.00	☑ Improvements	$ 701,600.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 853300	Total value	$ 853300

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellants stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because they compared lot sizes of pilot pastures nearby and felt the average had decreased. There was considerable discussion about the subject parcel and the assessed value of others. Proper evidence includes market sales, market-based cost and depreciation information or market based income information. Assessments of other properties, percentage of value increase, personal hardship, and the amount of tax owed are not evidence of market value. The appellants did not provide any documentary evidence. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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This decision is based on our finding that: *(continued)*

This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-101

Taxpayer's Name: Alan & Rhonda Farrar

Mailing Address: 365-27 Brockway Rd.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 022331002006

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $893,100

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 11:31 am Ended at (time): 11:48 am

Chairperson (or Authorized Designee)

5/29/2026

Date

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Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Alan & Rhonda Farrar**
Parcel number(s): **022331002006**
Assessment year: **2025** Petition number: **25-101**
Date(s) of hearing: **04/24/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 144,900.00	☑ Land	$ 144,900.00
☑ Improvements	$ 748,200.00	☑ Improvements	$ 748,200.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 893100	Total value	$ 893100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the appellant felt the valuation did not reflect what a willing buyer and a willing seller would agree to should all things be known. There was verbal testimony provided during the hearing, but there was no documentary evidence such as comparable sales to prove the value was incorrect. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden present clear, cogent,

Dated this 29 day of May, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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This decision is based on our finding that: *(continued)*

and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-119

Taxpayer's Name: Taylor Marx(Swanson)

Mailing Address: 930 S Military Rd.

City: Winlock State: WA Zip Code: 98596

Taxpayer's Parcel No: 012288012000

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $684,800

Value Changed From: To:

Other:

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 11:49 am Ended at (time): 11:59 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Taylor Marx(Swanson)**

Parcel number(s): **012288012000**

Assessment year: **2025** Petition number: **25-119**

Date(s) of hearing: **04/24/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 108,900.00	☑ Land	$ 108,900.00
☑ Improvements	$ 575,900.00	☑ Improvements	$ 575,900.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 684800	Total value	$ 684800

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of a home appraisal. The home appraisal included 5 comparable sales from 2025 and 1 comparable sale from 2024. These sales were from all over Lewis County. The sales from 2025 were not adjusted for time. The sales data used for taxes payable in 2026 are from 2024. The sales prices of the comparables ranged from $599,680-$685,920 which did support the value of $684,800. There was considerable discussion between the Board and the appellant regarding the parcel. The Board suggested the appellant ask for a personal inspection from the Assessor's Office if they had further discrepancies.

Dated this **29** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature:

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NOTICE

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This decision is based on our finding that: *(continued)*

Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-120

Taxpayer's Name: Thomas & Kathryn Westlin

Mailing Address: 171 Cresent Beach Dr.

City: Packwood, State: WA Zip Code: 98361

Taxpayer's Parcel No: 009800185000

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $124,800

Value Changed From: To:

Other:

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 1:28 pm Ended at (time): 1:48 pm

Chairperson (or Authorized Designee)

5/29/2026

Date SHIPPED MAY 29 2026

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Thomas & Kathryn Westlin**

Parcel number(s): **009800185000**

Assessment year: **2025** Petition number: **25-120**

Date(s) of hearing: **04/24/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 123,800.00	☑ Land	$ 123,800.00
☑ Improvements	$ 1,000.00	☑ Improvements	$ 1,000.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 124800	Total value	$ 124800

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of perceived inconsistencies in assessing the subject parcel and neighboring parcels. The appellant did not provide any documentary evidence. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to

Dated this **29** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature:

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NOTICE

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This decision is based on our finding that: *(continued)*

prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-121

Taxpayer's Name: Thomas & Kathryn Westlin

Mailing Address: 171 Cresent Beach Dr.

City: Packwood, State: WA Zip Code: 98361

Taxpayer's Parcel No: 009800186000

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $548,100

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 1:28 pm Ended at (time): 1:48 pm

Chairperson (or Authorized Designee)

5/29/2026
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Date

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Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **Thomas & Kathryn Westlin**
Parcel number(s): **009800186000**
Assessment year: **2025** Petition number: **25-121**
Date(s) of hearing: **04/24/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 142,600.00	☑ Land	$ 142,600.00
☑ Improvements	$ 399,500.00	☑ Improvements	$ 399,500.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 542100	Total value	$ 542100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of perceived inconsistencies in assessing the subject parcel and neighboring parcels. The appellant did not provide any documentary evidence. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to

Dated this 29 day of May, (year) 2026

Chairperson's signature:
Clerk's signature: Tammy Martin

SHIPPED MAY 29 2026

NOTICE

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This decision is based on our finding that: *(continued)*

prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-123

Taxpayer's Name: Jason Kardokus

Mailing Address: 3018 Hoadly St. SE

City: Olympia State: WA Zip Code: 98501

Taxpayer's Parcel No: 009800358000

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $642,000

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 2:10 pm Ended at (time): 2:13 pm

Chairperson (or Authorized Designee)

5/29/2026

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: Jason Kardokus
Parcel number(s): 009800358000
Assessment year: 2025 Petition number: 25-123
Date(s) of hearing: 04/24/2026

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 94,000.00	☑ Land	$ 94,000.00
☑ Improvements	$ 548,000.00	☑ Improvements	$ 548,000.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 642000	Total value	$ 642000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were based on a 9/25/2025 purchase price. The appellant stated sales had slowed. The appellant said there was a recent appraisal. No documentary evidence was provided by the appellant. Sales data being used to asses the subject parcel is from 2024 for taxes payable in 2025. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that

Dated this 29 day of May, (year) 2026

Chairperson's signature:
Clerk's signature: Tammy Mackin

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NOTICE

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This decision is based on our finding that: *(continued)*

the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-125

Taxpayer's Name: William & Carol Fuller

Mailing Address: 136 Grimes Rd.

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 021329020000

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $598,700

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 2:37 pm Ended at (time): 3:06 pm

Chairperson (or Authorized Designee)

5/29/2026

Date SHIPPED MAY 29 2026

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Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **William & Carol Fuller**

Parcel number(s): **021329020000**

Assessment year: **2025** Petition number: **25-125**

Date(s) of hearing: **04/24/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 113,700.00	☑ Land	$ 113,700.00
☑ Improvements	$ 485,000.00	☑ Improvements	$ 485,000.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 598700	Total value	$ 598700

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of the increase in taxes. The appellant provided taxes paid for the last six years. Proper evidence includes market sales, market-based cost and depreciation information or market based income information. Assessments of other properties, percentage of value increase, personal hardship, and the amount of tax owed are not evidence of market value. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this **29** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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This decision is based on our finding that: *(continued)*

The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-126

Taxpayer's Name: William & Carol Fuller

Mailing Address: 136 Grimes Rd.

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 021329021000

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $115,100

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 2:37 pm Ended at (time): 3:06 pm

Chairperson (or Authorized Designee)

5/29/2026

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **William & Carol Fuller**

Parcel number(s): **021329021000**

Assessment year: **2025** Petition number: **25-126**

Date(s) of hearing: **04/24/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 115,100.00	☑ Land	$ 115,100.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 115100	Total value	$ 115100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of the increase in taxes. The appellant stated there was no access, no water, no power and it sloped. There was no proof provided for any of the issues associated with the property. Proper evidence includes market sales, market-based cost and depreciation information or market based income information. Assessments of other properties, percentage of value increase, personal hardship, and the amount of tax owed are not evidence of market value.

Dated this **29** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature: Tammy Martin

SHIPPED MAY 29 2026

NOTICE

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This decision is based on our finding that: *(continued)*

Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-127

Taxpayer's Name: William & Carol Fuller

Mailing Address: 136 Grimes Rd.

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 021329022000

Hearing Was Held On: 04/24/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $145,800

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04242026BOE FTR

Hearing Began at (time): 2:37 pm Ended at (time): 3:06 pm

Chairperson (or Authorized Designee)

5/29/2026

Date SHIPPED MAY 29 2026

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Department of Revenue
Washington State

Form 64 0058

Order of the LEWIS County Board of Equalization

Property owner: **William & Carol Fuller**
Parcel number(s): **021329022000**
Assessment year: **2025** Petition number: **25-127**
Date(s) of hearing: **04/24/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 145,800.00	☑ Land	$ 145,800.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 145800	Total value	$ 145800

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of the increase in taxes. The appellant stated there was no access, no water, no power and it sloped with a swampy pond . There was no proof provided for any of the issues associated with the property. Proper evidence includes market sales, market-based cost and depreciation information or market based income information. Assessments of other properties, percentage of value increase, personal hardship, and the amount of tax owed are not evidence of market value.

Dated this **29** day of **May**, (year) **2026**

Chairperson's signature:
Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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This decision is based on our finding that: *(continued)*

Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-112

Taxpayer's Name: Lineage WA Centralia Re, LLC – in c/o Parker Armstrong

Mailing Address: PO Box 32336

City: Charlotte State: NC Zip Code: 28232

Taxpayer's Parcel No: 023736073002

Hearing Was Held On: 04/30/2026

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

Decision of Board:

Value Sustained: $32,000,000

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04302026BOE FTR

Hearing Began at (time): 9:08 am Ended at (time): 9:13 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Lineage WA Centralia Re, LLC – in c/o Parker Armstrong**

Parcel number(s): **023736073002**

Assessment year: **2025** Petition number: **25-112**

Date(s) of hearing: **04/30/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 3,095,200.00	☑ Land	$ 3,095,200.00
☑ Improvements	$ 28,904,800.00	☑ Improvements	$ 28,904,800.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 32000000	Total value	$ 32000000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the income approach and cost approach indicate a lower value. The appellant provided the information about the sales and charge history that is available online. This value is a result of a settlement and no other information was provided. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature: Tammy Martin

SHIPPED MAY 29 2026

NOTICE

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This decision is based on our finding that: *(continued)*

that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-128

Taxpayer's Name: Adrianne Pitts (Riley)

Mailing Address: PO Box 14552

City: Tumwater State: WA Zip Code: 98511

Taxpayer's Parcel No: 016856001011

Hearing Was Held On: 04/30/2026

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

Decision of Board:

Value Sustained: $438,800

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04302026BOE FTR

Hearing Began at (time): 10:07 am Ended at (time): 10:10 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Adrianne Pitts (Riley)**

Parcel number(s): **016856001011**

Assessment year: **2025** Petition number: **25-128**

Date(s) of hearing: **04/30/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 132,400.00	☑ Land	$ 132,400.00
☑ Improvements	$ 306,400.00	☑ Improvements	$ 306,400.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 438800	Total value	$ 438800

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because there were no improvements since purchase and 2.43 acres is wetland along with a retention pond on the parcel. The Board would like to note that the term improvements mean any preexisting structure and/or new structures or the utilities on the property. There was no documentary evidence or information provided by the appellant to prove their statements. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

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NOTICE

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This decision is based on our finding that: *(continued)*

value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-129

Taxpayer's Name: Barry Lavato

Mailing Address: 2419 N. Pearl St

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 003157002000

Hearing Was Held On: 04/30/2026

Board Members Present: Russ Wigley, Johnny Dunnagan, Shawn Kyes and Paulette Eaton – Paulette Eaton recused herself from this hearing.

Decision of Board:

Value Sustained: $253,300

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04302026BOE FTR

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

Chairperson (or Authorized Designee)

5/29/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Barry Lavato**

Parcel number(s): **003157002000**

Assessment year: **2025** Petition number: **25-129**

Date(s) of hearing: **04/30/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 78,700.00	☑ Land	$ 78,700.00
☑ Improvements	$ 174,600.00	☑ Improvements	$ 174,600.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 253300	Total value	$ 253300

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of the location of the parcel within a flood zone, being near train tracks, the home is older and out dated, and neighboring properties appear to be valued differently. The appellant provided assessments of a parcel nearby. Proper evidence includes market sales, market-based cost and depreciation information or market based income information. Assessments of other properties, percentage of value increase, personal hardship, and the amount of tax owed are not evidence of market value. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence.

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

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This decision is based on our finding that: *(continued)*

This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-130

Taxpayer's Name: Larry Krueger

Mailing Address: Box 157

City: Randle State: WA Zip Code: 98377

Taxpayer's Parcel No: 031665001002

Hearing Was Held On: 04/30/2026

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

Decision of Board:

Value Sustained: $415,900

Value Changed From: To:

Other: Not present

Recorded on Tape No: 04302026BOE FTR

Hearing Began at (time): 10:46 am Ended at (time): 10:54 am

Chairperson (or Authorized Designee)

5/29/2026

Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Larry Krueger**

Parcel number(s): **031665001002**

Assessment year: **2025** Petition number: **25-130**

Date(s) of hearing: **04/30/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 48,600.00	☑ Land	$ 48,600.00
☑ Improvements	$ 367,300.00	☑ Improvements	$ 367,300.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 415900	Total value	$ 415900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of a leaky garage. older damaged roof, no insulation, and comparable sales. The appellant provided pictures of the roof, an older pump house, and a dilapidated fence. The appellant provided three comparables sold between August and October of 2025.This is outside of the data used to assess the subject parcel. The information used in assessing the parcel includes sales data from 2024. There was no accounting for time in regards to the comparable sales. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this **29** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature: Tammy Mackin

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-131

Taxpayer's Name: Savannah Irwin

Mailing Address: 206 Scott St. Unit B

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 002768042000

Hearing Was Held On: 04/30/2026

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

Decision of Board:

Value Sustained: $686,300

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04302026BOE FTR

Hearing Began at (time): 10:57 am Ended at (time): 10:59 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Savannah Irwin**

Parcel number(s): **002768042000**

Assessment year: **2025** Petition number: **25-131**

Date(s) of hearing: **04/30/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 52,500.00	☑ Land	$ 52,500.00
☑ Improvements	$ 633,800.00	☑ Improvements	$ 633,800.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 686300	Total value	$ 686300

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of the land designation. The Assessor's Office had determined there was a manifest error and this was corrected by the Assessor's Office. The appellant did not choose to withdraw so the hearing continued. The appellant did not provide any additional documentation further reduce the assessed value. No material evidence was provided by the appellant to prove the valuation was incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this **29** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature:

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NOTICE

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Lewis County Assessor

Ross Nielson
Assessor
Lynn Richard
Chief Deputy
Chris Lanegan
Chief Appraiser

Petition No: 25-131

Taxpayer: Savannah Irwin/Erin & Randy Deatley

Parcel No: 002768042000

Date of revaluation:—January 1, 2025

July 31, ____ (New construction)

This proposal will affect taxes for 2026 TAX YEAR

reviewed this parcel and is proposing a new value as the true and fair value of the taxpayer's property. The new value is the value as of January 1 of the year in which the property was last reassessed by the assessor according to a revaluation cycle approved by the Department of Revenue. This value will continue in effect through the end of the revaluation cycle.

Reason for the new proposal:

Parcel Review

Assessor's Certified True and Fair value as of 2026 Assessment Year:

Land	$110,400
Improvements/Bldgs.	$1,322,400
Personal Property	$
TOTAL	$1,432,800

Proposed true and fair value as of 2026 Assessment Year

Land	$52,500
Improvements/Bldgs.	$633,800
Personal Property	$
TOTAL	$686,300

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-132

Taxpayer's Name: Paul Weed

Mailing Address: 120 Falls Rd.

City: Randle State: WA Zip Code: 98377

Taxpayer's Parcel No: 031269003000

Hearing Was Held On: 04/30/2026

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

Decision of Board:

Value Sustained: $538,100

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 04302026BOE FTR

Hearing Began at (time): 11:21 am Ended at (time): 11:25 am

Chairperson (or Authorized Designee)

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Paul Weed**

Parcel number(s): **031269003000**

Assessment year: **2025** Petition number: **25-132**

Date(s) of hearing: **04/30/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		**BOE true and fair value determination**	
☑ Land	$ 73,500.00	☑ Land	$ 73,500.00
☑ Improvements	$ 464,600.00	☑ Improvements	$ 464,600.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 538100	Total value	$ 538100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because there were no recent improvements to the parcel. Improvements are defined as any preexisting and/or structures or the utilities on the property. The value of these items increased based on market sales. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

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This decision is based on our finding that: *(continued)*

met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Property Tax Exemption for Senior Citizens and People with Disabilities

Washington state has two property tax relief programs for senior citizens and people with disabilities. This brochure provides information for the property tax exemption program. For information about the property tax deferral program, see the Property Tax Deferral for Senior Citizens and People with Disabilities brochure.

Overview

The property tax exemption program benefits you in two ways. First, it reduces the amount of property taxes you are responsible for paying. You will not pay excess levies or Part 2 of the state school levy. In addition, depending on your income, you may not need to pay a portion of the regular levies. Second, it freezes the taxable value of the residence the first year you qualify. This means that the levies you pay will be based on the frozen value not the market value.

The property tax exemption program is based on a rolling two-year cycle. Year one is the assessment year. Year two is the following year and is called the tax year. As examples, 2019 is the assessment year and 2020 is the tax year. 2020 is the assessment year and 2021 is the tax year. An applicant must meet all qualifications in the assessment year to receive property tax relief in the tax year.





Qualifications

The exemption program qualifications are based off of age or disability, ownership, occupancy, and income. Details of each qualification follows.

Age or disability

By December 31 of the assessment year, you must be any of the following:

- At least 61 years of age.
- At least 57 years of age and the surviving spouse or domestic partner of a person who was an exemption participant at the time of their death.
- Unable to work because of a disability.
- A disabled veteran with a service-connected evaluation of at least 80% or receiving compensation from the United States Department of Veterans Affairs at the 100% rate for a service-connected disability.

Ownership

You must own your home by December 31 of the assessment year. Qualifying types of ownership are in fee, as a life estate (including a lease for life), or by contract purchase. If you own a share in a cooperative housing association or if a government entity owns your residence and/or land, it may also qualify. The exemption is limited to the residence, which may include one accessory dwelling unit, and one acre of land. Certain zoning or land-use regulations may allow additional acreage.

A home jointly owned by a married couple, registered domestic partners, or co-tenants is considered wholly owned by each joint owner. A co-tenant is a person who has an ownership interest in your home and lives in the home. Only one joint owner needs to meet the age or disability qualification.

Occupancy

You must occupy your home for more than six months in the assessment year. You may continue to qualify even if you spend time in a hospital, nursing home, boarding home, adult family home, or home of a relative. However, a residence used as a vacation home is not eligible.

Income Thresholds

The income threshold to qualify for this exemption is the greater of the previous year's threshold or 70% of the county median household income. County specific thresholds can be found at dor.wa.gov/incomethresholds.

Combined disposable income includes your disposable income plus the disposable income of your spouse or domestic partner and any co-tenants.

Combined disposable income does not include income of a person who:

- Lives in your home but does not have ownership interest (except for a spouse or domestic partner). However, you must include any money that person contributes to the household expenses.
- Does not live in the home but has ownership interest. If another person(s) has ownership interest, but does not live in the home, only your percentage of interest will qualify for the exemption.

Calculating disposable income

Disposable income includes income from all sources, even if the income is not taxable for federal income tax purposes. Some of the most common sources of income include:

- Social Security and Railroad Retirement benefits.
- Military pay and benefits.
- Veterans benefits except attendant-care payments, medical-aid payments, veteran's disability compensation, and dependency and indemnity compensation.
- Pension receipts. Include distributions from retirement bonds and Keogh plans. Include only the taxable portion of Individual Retirement Accounts (IRA's).
- Business or rental income. You cannot deduct depreciation.
- Capital gains other than the gain from the sale of your residence that was reinvested in another residence within one year.
- Capital, business, or rental losses cannot be deducted or used to offset gains or other income.
- Annuity receipts.
- Interest and dividend receipts.

If you have questions about your sources of income, contact your county assessor.

Deductions from disposable income

After combining the disposable income of yourself, your spouse/domestic partner, and any co-tenants, deduct non-reimbursed amounts paid by you or your spouse/domestic partner for:

- Living in a nursing home, assisted living facility, or adult family home.
- Prescription drugs.
- In-home care that is similar to the care you would receive in a nursing home.

  In-home care includes:

  - Medical treatment.
  - Physical therapy.
  - Household care.
  - Personal care.

    Personal care includes assistance with:

    - Preparing meals.
    - Getting dressed.
    - Eating.
    - Taking medications.
    - Personal hygiene.
- Premiums for Medicare Parts A, B, C, and D.
- Premiums for Medicare supplemental policies (Medigap).
- Durable medical and mobility enhancing equipment.
- Prosthetic devices.
- Medically prescribed oxygen.
- Long-term care insurance.
- Cost-sharing amounts (amounts applied to your health plans out of pocket maximum amount).
- Medicines of mineral, animal, and botanical origin if prescribed, administered, dispensed, or used in the treatment of an individual by a naturopath licensed in Washington.
- Ostomic items.
- Insulin for human use.
- Disposable devices used to deliver drugs for human use.

Property tax levies eligible for exemption

There are three levels of exemption depending on your final calculated combined disposable income.

- **Level 3** - You are exempt from paying excess levies and Part 2 of the state school levy. Generally speaking, excess levies are the voter-approved levies.
- **Level 2** - You are exempt from paying excess levies, Part 2 of the state school levy, and regular levies on $50,000 or 35% of the assessed taxable value, whichever is greater (but not more than $70,000 of the taxable value).
- **Level 1** - You are exempt from paying excess levies, Part 2 of the state school levy, and regular levies on $60,000 or 60% of the assessed taxable value, whichever is greater.

Applying for the exemption

Your county assessor administers the exemption program and is responsible for determining if you meet the qualifications. Applications and supporting documents for each qualification are due by December 31 of the assessment year. The county assessor may accept late applications.

If your county assessor approves your application, they will notify you when it is time to submit a renewal application. However, if you have a change in your qualifications before a renewal application, you need to notify your county assessor.

If your county assessor denies your application, they will notify you in writing. You may appeal the assessor's decision to the county Board of Equalization. The county Board of Equalization must receive your appeal by July 1, or within 30 days of when the denial was mailed, whichever date is later.

Refunds for prior years

If you paid prior years' taxes because of a mistake, oversight, or a lack of knowledge about this program, you may be eligible for a refund. You must meet all of the qualifications for the exemption as if you had applied at the time the application was due. You must submit separate applications for each of the tax years. In order to receive a refund, you must file the applications within three years of the date the taxes were due. Refunds will not be made beyond the three year period.

Laws and rules

Revised Code of Washington (RCW Chapter 84.36.379-389—Exemptions (Property Tax).

Washington Administrative Code (WAC) Chapter 458-16A-100 through 150—Senior Citizen/Disabled Persons Property, Tax Exemptions.

Questions, more information, request an application

If you have questions regarding the property tax exemption program, application form, or the application process, contact your local county assessor's office.

Department of Revenue
Washington State

dor.wa.gov

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PT0017 09/23/2024

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-133

Taxpayer's Name: Bohnda O'Donnell

Mailing Address: 1215 Searle Dr.

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 022132020000

Hearing Was Held On: 04/30/2026

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

Decision of Board:

Value Sustained: $378,400

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 04302026BOE FTR

Hearing Began at (time): 11:45 am Ended at (time): 11:48 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Bohnda O'Donnell**

Parcel number(s): **022132020000**

Assessment year: **2025** Petition number: **25-133**

Date(s) of hearing: **04/30/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 115,400.00	☑ Land	$ 115,400.00
☑ Improvements	$ 263,000.00	☑ Improvements	$ 263,000.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 378400	Total value	$ 378400

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the home is in the older section of Stillwaters Estates and has water issues along with older windows. The appellant did not provide any documentary evidence such as comparable sales or the bids for repairs needed at the home. The Board recommends the appellant reach out to the Assessor's Office and ask about a personal inspection (360)740-1392. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

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This decision is based on our finding that: *(continued)*

incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-141

Taxpayer's Name: John & Mary Robarge

Mailing Address: 386 Avery Rd. E

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 014465008000

Hearing Was Held On: 04/30/2026

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

Decision of Board:

Value Sustained: $545,000

Value Changed From: To:

Other:

Recorded on Tape No: 04302026BOE FTR

Hearing Began at (time): 1:40 pm Ended at (time):

Chairperson (or Authorized Designee)

5/29/2026

Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **John & Mary Robarge**
Parcel number(s): **014465008000**
Assessment year: **2025** Petition number: **25-141**
Date(s) of hearing: **04/30/2026**

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

Assessor's true and fair value		**BOE true and fair value determination**	
☑ Land	$ 162,600.00	☑ Land	$ 162,600.00
☑ Improvements	$ 382,400.00	☑ Improvements	$ 382,400.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 545000	Total value	$ 545000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because there hadn't been many changes to the home. They felt the assessment made on there parcel was from the gate at the end of the parcel and did not reflect properly. The appellants provided 17 assessments of other parcels along with 4 comparable sales. Assessments of other parcels are not evidence of market value. The Board did take into consideration the 4 comparables provided ranging is sales prices from $464,000-600000. These sales prices bracketed the subjects parcel. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this 29 day of May, (year) 2026

Chairperson's signature:
Clerk's signature:

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NOTICE

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Property Tax Exemption for Senior Citizens and People with Disabilities

Washington state has two property tax relief programs for senior citizens and people with disabilities. This brochure provides information for the property tax exemption program. For information about the property tax deferral program, see the Property Tax Deferral for Senior Citizens and People with Disabilities brochure.

Overview

The property tax exemption program benefits you in two ways. First, it reduces the amount of property taxes you are responsible for paying. You will not pay excess levies or Part 2 of the state school levy. In addition, depending on your income, you may not need to pay a portion of the regular levies. Second, it freezes the taxable value of the residence the first year you qualify. This means that the levies you pay will be based on the frozen value not the market value.

The property tax exemption program is based on a rolling two-year cycle. Year one is the assessment year. Year two is the following year and is called the tax year. As examples, 2019 is the assessment year and 2020 is the tax year. 2020 is the assessment year and 2021 is the tax year. An applicant must meet all qualifications in the assessment year to receive property tax relief in the tax year.





Qualifications

The exemption program qualifications are based off of age or disability, ownership, occupancy, and income. Details of each qualification follows.

Age or disability

By December 31 of the assessment year, you must be any of the following:

- At least 61 years of age.
- At least 57 years of age and the surviving spouse or domestic partner of a person who was an exemption participant at the time of their death.
- Unable to work because of a disability.
- A disabled veteran with a service-connected evaluation of at least 80% or receiving compensation from the United States Department of Veterans Affairs at the 100% rate for a service-connected disability.

Ownership

You must own your home by December 31 of the assessment year. Qualifying types of ownership are in fee, as a life estate (including a lease for life), or by contract purchase. If you own a share in a cooperative housing association or if a government entity owns your residence and/or land, it may also qualify. The exemption is limited to the residence, which may include one accessory dwelling unit, and one acre of land. Certain zoning or land-use regulations may allow additional acreage.

A home jointly owned by a married couple, registered domestic partners, or co-tenants is considered wholly owned by each joint owner. A co-tenant is a person who has an ownership interest in your home and lives in the home. Only one joint owner needs to meet the age or disability qualification.

Occupancy

You must occupy your home for more than six months in the assessment year. You may continue to qualify even if you spend time in a hospital, nursing home, boarding home, adult family home, or home of a relative. However, a residence used as a vacation home is not eligible.

Income Thresholds

The income threshold to qualify for this exemption is the greater of the previous year's threshold or 70% of the county median household income. County specific thresholds can be found at dor.wa.gov/incomethresholds.

Combined disposable income includes your disposable income plus the disposable income of your spouse or domestic partner and any co-tenants.

Combined disposable income does not include income of a person who:

- Lives in your home but does not have ownership interest (except for a spouse or domestic partner). However, you must include any money that person contributes to the household expenses.
- Does not live in the home but has ownership interest. If another person(s) has ownership interest, but does not live in the home, only your percentage of interest will qualify for the exemption.

Calculating disposable income

Disposable income includes income from all sources, even if the income is not taxable for federal income tax purposes. Some of the most common sources of income include:

- Social Security and Railroad Retirement benefits.
- Military pay and benefits.
- Veterans benefits except attendant-care payments, medical-aid payments, veteran's disability compensation, and dependency and indemnity compensation.
- Pension receipts. Include distributions from retirement bonds and Keogh plans. Include only the taxable portion of Individual Retirement Accounts (IRA's).
- Business or rental income. You cannot deduct depreciation.
- Capital gains other than the gain from the sale of your residence that was reinvested in another residence within one year.
- Capital, business, or rental losses cannot be deducted or used to offset gains or other income.
- Annuity receipts.
- Interest and dividend receipts.

If you have questions about your sources of income, contact your county assessor.

Deductions from disposable income

After combining the disposable income of yourself, your spouse/domestic partner, and any co-tenants, deduct non-reimbursed amounts paid by you or your spouse/domestic partner for:

- Living in a nursing home, assisted living facility, or adult family home.
- Prescription drugs.
- In-home care that is similar to the care you would receive in a nursing home.

  In-home care includes:

  - Medical treatment.
  - Physical therapy.
  - Household care.
  - Personal care.

    Personal care includes assistance with:

    - Preparing meals.
    - Getting dressed.
    - Eating.
    - Taking medications.
    - Personal hygiene.
- Premiums for Medicare Parts A, B, C, and D.
- Premiums for Medicare supplemental policies (Medigap).
- Durable medical and mobility enhancing equipment.
- Prosthetic devices.
- Medically prescribed oxygen.
- Long-term care insurance.
- Cost-sharing amounts (amounts applied to your health plans out of pocket maximum amount).
- Medicines of mineral, animal, and botanical origin if prescribed, administered, dispensed, or used in the treatment of an individual by a naturopath licensed in Washington.
- Ostomic items.
- Insulin for human use.
- Disposable devices used to deliver drugs for human use.

Property tax levies eligible for exemption

There are three levels of exemption depending on your final calculated combined disposable income.

- **Level 3** - You are exempt from paying excess levies and Part 2 of the state school levy. Generally speaking, excess levies are the voter-approved levies.
- **Level 2** - You are exempt from paying excess levies, Part 2 of the state school levy, and regular levies on $50,000 or 35% of the assessed taxable value, whichever is greater (but not more than $70,000 of the taxable value).
- **Level 1** - You are exempt from paying excess levies, Part 2 of the state school levy, and regular levies on $60,000 or 60% of the assessed taxable value, whichever is greater.

Applying for the exemption

Your county assessor administers the exemption program and is responsible for determining if you meet the qualifications. Applications and supporting documents for each qualification are due by December 31 of the assessment year. The county assessor may accept late applications.

If your county assessor approves your application, they will notify you when it is time to submit a renewal application. However, if you have a change in your qualifications before a renewal application, you need to notify your county assessor.

If your county assessor denies your application, they will notify you in writing. You may appeal the assessor's decision to the county Board of Equalization. The county Board of Equalization must receive your appeal by July 1, or within 30 days of when the denial was mailed, whichever date is later.

Refunds for prior years

If you paid prior years' taxes because of a mistake, oversight, or a lack of knowledge about this program, you may be eligible for a refund. You must meet all of the qualifications for the exemption as if you had applied at the time the application was due. You must submit separate applications for each of the tax years. In order to receive a refund, you must file the applications within three years of the date the taxes were due. Refunds will not be made beyond the three year period.

Laws and rules

Revised Code of Washington (RCW Chapter 84.36.379-389—Exemptions (Property Tax).

Washington Administrative Code (WAC) Chapter 458-16A-100 through 150—Senior Citizen/Disabled Persons Property, Tax Exemptions.

Questions, more information, request an application

If you have questions regarding the property tax exemption program, application form, or the application process, contact your local county assessor's office.

Department of Revenue
Washington State

dor.wa.gov

This material is intended for general information purposes and does not alter or supersede any administrative regulations or rulings issued by the Department of Revenue.

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PT0017 09/23/2024

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-142

Taxpayer's Name: Brian & Mindy Turner

Mailing Address: 609 Columbia Rd

City: Winlock State: WA Zip Code: 98596

Taxpayer's Parcel No: 006278002000

Hearing Was Held On: 04/30/2026

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

Decision of Board:

Value Sustained:

Value Changed From: $433,300 To: $381,900

Other:

Recorded on Tape No: 04302026BOE FTR

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

Chairperson (or Authorized Designee)

5/29/2026

Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Brian & Mindy Turner**
Parcel number(s): **006278002000**
Assessment year: **2025** Petition number: **25-142**
Date(s) of hearing: **04/30/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 56,900.00	☑ Land	$ 56,900.00
☑ Improvements	$ 376,400.00	☑ Improvements	$ 325,000.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 433300	Total value	$ 381900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because neighboring parcels sold for less. No material evidence was provided by the appellant, however, additional evidence gathered during the appeal process led to the Assessor to recommend a modification in value. Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

Dated this 29 day of May, (year) 2026

Chairperson's signature:
Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-143

Taxpayer's Name: Renee Terralumina

Mailing Address: 2175 Jackson Hwy.

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 010784002002

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $513,000

Value Changed From: _____ To: _____

Other: Not present

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): 9:05 am Ended at (time): 9:07 am

Chairperson (or Authorized Designee)

5/29/2026
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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Renee Terralumina**

Parcel number(s): **010784002002**

Assessment year: **2025** Petition number: **25-143**

Date(s) of hearing: **05/01/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 139,500.00	☑ Land	$ 139,500.00
☑ Improvements	$ 373,500.00	☑ Improvements	$ 373,500.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 513000	Total value	$ 513000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of a current appraisal. The appellant also stated an appraiser had noted a mistake. There was no evidence provided by the appellant. There was no information regarding the mistake and nothing provided from the most recent appraisal. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

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This decision is based on our finding that: *(continued)*

value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect. The Baord suggests if there was a mistake that it be corrected by the Assessor's Office.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-144

Taxpayer's Name: Robert & Patricia Conley

Mailing Address: 415 Stowell Rd.

City: Onalaska State: WA Zip Code: 98570

Taxpayer's Parcel No: 027831001000

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $647,400

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): 9:19 am Ended at (time): 9:31 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Robert & Patricia Conley**

Parcel number(s): **027831001000**

Assessment year: **2025** Petition number: **25-144**

Date(s) of hearing: **05/01/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 113,500.00	☑ Land	$ 113,500.00
☑ Improvements	$ 533,900.00	☑ Improvements	$ 533,900.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 647400	Total value	$ 647400

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because it was an older home with popcorn ceilings and formica counter tops. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect. The Board suggested the

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

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This decision is based on our finding that: *(continued)*

appelant reach out for a personal inspection at (360)740-1395 to verify condition.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-145

Taxpayer's Name: Brendan Barth & Maneerat Palacheewa

Mailing Address: 728 G St.

City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 001860000000

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $489,000

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): 9:33 am Ended at (time): 9:45 am

Chairperson (or Authorized Designee)

5/29/2026
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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Brendan Barth & Maneerat Palacheewa**

Parcel number(s): **001860000000**

Assessment year: **2025** Petition number: **25-145**

Date(s) of hearing: **05/01/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 78,700.00	☑ Land	$ 78,700.00
☑ Improvements	$ 410,300.00	☑ Improvements	$ 410,300.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 489000	Total value	$ 489000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of a market analysis performed by a realtor. The appellant provided 4 comparable sales from May -July of 2025 ranging in values from $395,000-$422,000. These sales were after the assessment date and do not reflect any change due to the time sold. Sales data used in assessing the parcel is from 2024. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

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This decision is based on our finding that: *(continued)*

to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-146

Taxpayer's Name: Cavanaugh Revocable Trust / Andrew & Rosemary Cavanaugh

Mailing Address: 2120 Hawksview Ln.

City: Winlock State: WA Zip Code: 98596

Taxpayer's Parcel No: 006543001026

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $406,400

Value Changed From: To:

Other:

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): 10:06 am Ended at (time): 10:08 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Cavanaugh Revocable Trust / Andrew & Rosemary Cavanaugh**

Parcel number(s): **006543001026**

Assessment year: **2025** Petition number: **25-146**

Date(s) of hearing: **05/01/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 71,900.00	☑ Land	$ 71,900.00
☑ Improvements	$ 334,500.00	☑ Improvements	$ 334,500.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 406400	Total value	$ 406400

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because percentage of value increase. The appellant provided 4 comparable sale from August-November of 2025 ranging in values $401-435000. Although these comparable sales are form outside of the assessment date, they bracket the subject parcel value. This home was purchased 6/20/25 for $442,000 which is more thanthe current assessed value. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this **29** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature:

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-151

Taxpayer's Name: Kevin & Brenda Chastain

Mailing Address: 1454 State Route 6

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 750010155077

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $139,845

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): 10:55 am Ended at (time): 11:13 am

Chairperson (or Authorized Designee)

5/29/2026
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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Kevin & Brenda Chastain**

Parcel number(s): **750010155077**

Assessment year: **2025** Petition number: **25-151**

Date(s) of hearing: **05/01/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☐ Land	$	☐ Land	$
☑ Improvements	$ 139,845.00	☑ Improvements	$ 139,845.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 139845	Total value	$ 139845

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because they felt the assessed value is the same as a new home. The appellant provided a picture of a pricing list that showed model numbers the size associated with the model number how many square feet and the retail price of the model. The Board had no way of determining the total cost associated. The Board also wanted to note that the owner owns both the land and the home. This is considered as a unit even though each has there own parcel number making this more difficult for the Board. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature: Tammy Wachter

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-155

Taxpayer's Name: Roxanne Caldwell

Mailing Address: 133 Telegraph Rd.

City: Vader State: WA Zip Code: 98593

Taxpayer's Parcel No: 014644002032

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $1,595,900

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): 1:57 pm Ended at (time): 2:15 pm

Chairperson (or Authorized Designee)

5/29/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Roxanne Caldwell**

Parcel number(s): **014644002032**

Assessment year: **2025** Petition number: **25-155**

Date(s) of hearing: **05/01/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 246,700.00	☑ Land	$ 246,700.00
☑ Improvements	$ 1,349,200.00	☑ Improvements	$ 1,349,200.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 1595900	Total value	$ 1595900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of the value increase. There was no documentary evidence provided by the appellant. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

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NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-156

Taxpayer's Name: Roxanne Caldwell

Mailing Address: 133 Telegraph Rd.

City: Vader State: WA Zip Code: 98593

Taxpayer's Parcel No: 014669000000

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $1,279,500

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): 1:57 pm Ended at (time): 2:15 pm

Chairperson (or Authorized Designee)

5/29/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Roxanne Caldwell**

Parcel number(s): **014669000000**

Assessment year: **2025** Petition number: **25-156**

Date(s) of hearing: **05/01/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 422,800.00	☑ Land	$ 422,800.00
☑ Improvements	$ 856,700.00	☑ Improvements	$ 856,700.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 1279500	Total value	$ 1279500

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of the value increase. There was no documentary evidence provided by the appellant. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met because no material evidence was provided by the appellant to prove the valuation was incorrect.

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-157

Taxpayer's Name: Micheal Heartsong

Mailing Address: PO Box 23

City: Pe Ell State: WA Zip Code: 98572

Taxpayer's Parcel No: 007725000000

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $294,200

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): _____ Ended at (time): _____

Chairperson (or Authorized Designee)

5/29/2026
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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Micheal Heartsong**

Parcel number(s): **007725000000**

Assessment year: **2025** Petition number: **25-157**

Date(s) of hearing: **05/01/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 76,900.00	☑ Land	$ 76,900.00
☑ Improvements	$ 217,300.00	☑ Improvements	$ 217,300.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 294200	Total value	$ 294200

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of the value increase as well as the condition of the home. The appellant provided pictures of the items in need of repair, but did not include what the costs associated in repairing them would be. The Board has no way of know the cost to cure. The Board also had concerns about the the appraisal information listed on the appeal form. Pursuant to RCW 84.40.0301, the value placed on the property is presumed to be true and correct and can only be overcome by clear, cogent, and convincing evidence. This means the owner is required to provide enough evidence to convince the Board that it is highly probable that the assessed value is incorrect.

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

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NOTICE

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This decision is based on our finding that: *(continued)*

The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-158

Taxpayer's Name: Richard & Ellen Berdan

Mailing Address: 168 Autumn Heights Dr.

City: Salkum State: WA Zip Code: 98582

Taxpayer's Parcel No: 028713001000

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: $800,300

Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): 2:53 pm Ended at (time): 3:18 pm

Chairperson (or Authorized Designee)

5/29/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Richard & Ellen Berdan**

Parcel number(s): **028713001000**

Assessment year: **2025** Petition number: **25-158**

Date(s) of hearing: **05/01/2026**

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

☑ sustains ☐ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 38,500.00	☑ Land	$ 38,500.00
☑ Improvements	$ 761,800.00	☑ Improvements	$ 761,800.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 800300	Total value	$ 800300

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of the condition of the subject parcel. The appellant sent in a lot of pictures showing the repairs needed for the home, but there were no estimates for the cost to cure. The Board would have no way the amounts associated with those repairs needed. The Board recommends the appellant reach out for a personal inspection by the Assessor's Office at (360)740-1392. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met.

Dated this **29** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-147

Taxpayer's Name: Heather Aschenbrenner

Mailing Address: 703 Cardinal Ave.

City: Winlock State: WA Zip Code: 98596

Taxpayer's Parcel No: 015634013092

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained: _____

Value Changed From: $434,700 To: $405,000

Other: _____

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): 10:10 am Ended at (time): 10:16 am

Chairperson (or Authorized Designee)

5/29/2026
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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Heather Aschenbrenner**

Parcel number(s): **015634013092**

Assessment year: **2025** Petition number: **25-147**

Date(s) of hearing: **05/01/2026**

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

☐ sustains ☑ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 66,400.00	☑ Land	$ 66,400.00
☑ Improvements	$ 368,300.00	☑ Improvements	$ 338,600.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 434700	Total value	$ 405000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of comparable sales in the area. The appellant provided a list of exhibits from the sales data provided by the Assessor's Office. The appellant narrowed down 5 specific comparables homes and there sold prices. The Board singled out the comparable almost identical at 601 Pagget Ave. with a slight difference in square footage and a small age difference. They accounted for the differences and adjusted the subject parcel's total assessed value to $405,000. Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-153

Taxpayer's Name: CHN Farm LLC / Katherine Humphrey

Mailing Address: 345 Ceres Hill Rd

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 019480006000

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained:

Value Changed From: $536,800 To: $511,800

Other:

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): 1:13 pm Ended at (time): 1:35 pm

Chairperson (or Authorized Designee)

5/29/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **CHN Farm LLC / Katherine Humphrey**

Parcel number(s): **019480006000**

Assessment year: **2025** Petition number: **25-153**

Date(s) of hearing: **05/01/2026**

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

☐ sustains ☑ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 245,300.00	☑ Land	$ 245,300.00
☑ Improvements	$ 291,500.00	☑ Improvements	$ 266,500.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 536800	Total value	$ 511800

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the property run down structures from an old dairy. No material evidence was provided by the appellant to prove the valuation was incorrect. The Board finds that the owner's burden to present clear, cogent, and convincing evidence that the assessed value is in error has not been met. There was a proposal by the Assessor's Office and the Board recommends it.

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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Lewis County Assessor

Ross Nielson
Assessor
Lynn Richard
Chief Deputy
Chris Lanegan
Chief Appraiser

Petition No: 25-153

Taxpayer: CHN Farm, LLC

Parcel No: 019480006000

Date of revaluation: January 1, 2025

July 31, ____ (New construction)

This proposal will affect taxes for 2026 TAX YEAR

reviewed this parcel and is proposing a new value as the true and fair value of the taxpayer's property. The new value is the value as of January 1 of the year in which the property was last reassessed by the assessor according to a revaluation cycle approved by the Department of Revenue. This value will continue in effect through the end of the revaluation cycle.

Reason for the new proposal:

Parcel Review

Assessor's Certified True and Fair value as of 2026 Assessment Year:

Land	$245,300
Improvements/Bldgs.	$291,500
Personal Property	$
TOTAL	$536,800

Proposed true and fair value as of 2026 Assessment Year

Land	$245,300
Improvements/Bldgs.	$266,500
Personal Property	$
TOTAL	$511,800

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-154

Taxpayer's Name: CHN Farm LLC / Katherine Humphrey

Mailing Address: 345 Ceres Hill Rd

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 019449000000

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained:

Value Changed From: $1,037,905 To: $659,300

Other:

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): 1:13 pm Ended at (time): 1:35 pm

Chairperson (or Authorized Designee)

5/29/2026

Date SHIPPED MAY 29 2026

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **CHN Farm LLC / Katherine Humphrey**

Parcel number(s): **019449000000**

Assessment year: **2025** Petition number: **25-154**

Date(s) of hearing: **05/01/2026**

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

☐ sustains ☑ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 214,900.00	☑ Land	$ 214,900.00
☑ Improvements	$ 823,005.00	☑ Improvements	$ 444,400.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 1037905	Total value	$ 659300

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because the property consists of two storage sheds connected as a living unit and run down structures from an old dairy. The appellant provided 5 comparable sales ranging between $675,000-$1,014, 000 depending on the size and active farm usage. . Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

Dated this **29** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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Lewis County Assessor

Ross Nielson
Assessor
Lynn Richard
Chief Deputy
Chris Lanegan
Chief Appraiser

Petition No: 25-154

Taxpayer: CHN Farm, LLC

Parcel No: 019449000000

Date of revaluation:—January 1, 2025

July 31, ____ (New construction)

This proposal will affect taxes for 2026 TAX YEAR

reviewed this parcel and is proposing a new value as the true and fair value of the taxpayer's property. The new value is the value as of January 1 of the year in which the property was last reassessed by the assessor according to a revaluation cycle approved by the Department of Revenue. This value will continue in effect through the end of the revaluation cycle.

Reason for the new proposal:

Parcel Review

Assessor's Certified True and Fair value as of 2026 Assessment Year:

Land	$214,900
Improvements/Bldgs.	$823,005
Personal Property	$
TOTAL	$1,037,905

Proposed true and fair value as of 2026 Assessment Year

Land	$214,900
Improvements/Bldgs.	$444,400
Personal Property	$
TOTAL	$659,300

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-148

Taxpayer's Name: Daniel Cox

Mailing Address: PO Box 111

City: Pe Ell State: WA Zip Code: 98572

Taxpayer's Parcel No: 007762000000

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained:

Value Changed From: $94,600 To: $64,900

Other:

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): 10:35 am Ended at (time): 10:45 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Daniel Cox**

Parcel number(s): **007762000000**

Assessment year: **2025** Petition number: **25-148**

Date(s) of hearing: **05/01/2026**

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

☐ sustains ☑ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 84,800.00	☑ Land	$ 55,100.00
☑ Improvements	$ 9,800.00	☑ Improvements	$ 9,800.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 94600	Total value	$ 64900

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of a water moratorium issue. The appellant provided pictures of the parcel as well as the moratorium from the Town of Pe Ell. The Assessor's Rep Scott Hamilton presented a proposal during the hearing. Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

Dated this 29 day of May, (year) 2026

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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Lewis County Assessor

Ross Nielson
Assessor
Lynn Richard
Chief Deputy
Chris Lanegan
Chief Appraiser

Petition No: 25-148

Taxpayer: Daniel Cox

Parcel No: 007762000000

Date of revaluation: January 1, 2025

July 31, ____ (New construction)

This proposal will affect taxes for 2026 TAX YEAR

reviewed this parcel and is proposing a new value as the true and fair value of the taxpayer's property. The new value is the value as of January 1 of the year in which the property was last reassessed by the assessor according to a revaluation cycle approved by the Department of Revenue. This value will continue in effect through the end of the revaluation cycle.

Reason for the new proposal:

Parcel Review

Assessor's Certified True and Fair value as of 2026 Assessment Year:

Land	$84,800
Improvements/Bldgs.	$9,800
Personal Property	$
TOTAL	$94,600

Proposed true and fair value as of 2026 Assessment Year

Land	$55,100
Improvements/Bldgs.	$9,800
Personal Property	$
TOTAL	$64,900

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-149

Taxpayer's Name: Daniel Cox
Mailing Address: PO Box 111
City: Pe Ell State: WA Zip Code: 98572

Taxpayer's Parcel No: 007765000000
Hearing Was Held On: 05/01/2026
Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained:
Value Changed From: $84,800 To: $55,100
Other:

Recorded on Tape No: 05012026BOE FTR
Hearing Began at (time): 10:35 am Ended at (time): 10:45 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Daniel Cox**

Parcel number(s): **007765000000**

Assessment year: **2025** Petition number: **25-149**

Date(s) of hearing: **05/01/2026**

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

☐ sustains ☑ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 84,800.00	☑ Land	$ 55,100.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 84800	Total value	$ 55100

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of a water moratorium issue. The appellant provided pictures of the parcel as well as the moratorium from the Town of Pe Ell. The Board based their valuation upon the neighboring parcel proposal and the steep slop found during the hearing. Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

Dated this 29 day of May , (year) 2026

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.wa.gov/index.php/forms-publications/ within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-150

Taxpayer's Name: Daniel Cox

Mailing Address: PO Box 111

City: Pe Ell State: WA Zip Code: 98572

Taxpayer's Parcel No: 007766000000

Hearing Was Held On: 05/01/2026

Board Members Present: Russ Wigley, Johnny Dunnagan and Martha Hunt

Decision of Board:

Value Sustained:

Value Changed From: $53,800 To: $13,000

Other:

Recorded on Tape No: 05012026BOE FTR

Hearing Began at (time): 10:35 am Ended at (time): 10:45 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Daniel Cox**

Parcel number(s): **007766000000**

Assessment year: **2025** Petition number: **25-150**

Date(s) of hearing: **05/01/2026**

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

☐ sustains ☑ overrules the determination of the assessor.

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 53,800.00	☑ Land	$ 13,000.00
☐ Improvements	$	☐ Improvements	$
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 53800	Total value	$ 13000

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant stated the specific reasons why they believed the assessor's value did not reflect the true and fair value were because of a water moratorium issue. The appellant provided pictures of the parcel as well as the moratorium from the Town of Pe Ell. There was a proposal and the steep slope found during the hearing. Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

Dated this **29** day of **May**, (year) **2026**

Chairperson's signature:

Clerk's signature:

SHIPPED MAY 29 2026

NOTICE

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Lewis County Assessor

Ross Nielson
Assessor
Lynn Richard
Chief Deputy
Chris Lanegan
Chief Appraiser

Petition No: 25-150

Taxpayer: Daniel Cox

Parcel No: 007766000000

Date of revaluation:—January 1, 2025

July 31, ____ (New construction)

This proposal will affect taxes for 2026 TAX YEAR

reviewed this parcel and is proposing a new value as the true and fair value of the taxpayer's property. The new value is the value as of January 1 of the year in which the property was last reassessed by the assessor according to a revaluation cycle approved by the Department of Revenue. This value will continue in effect through the end of the revaluation cycle.

Reason for the new proposal:

Parcel Review

Assessor's Certified True and Fair value as of 2026 Assessment Year:

Land	$53,800
Improvements/Bldgs.	$
Personal Property	$
TOTAL	$53,800

Proposed true and fair value as of 2026 Assessment Year

Land	$13,000
Improvements/Bldgs.	$
Personal Property	$
TOTAL	$13,000

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 25-160

Taxpayer's Name: Dwayne Lorenzo

Mailing Address: 114 Pattee Rd

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 016884001000

Hearing Was Held On: 05/07/2026

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

Decision of Board:

Value Sustained:

Value Changed From: $579,700 To: $390,200

Other:

Recorded on Tape No: 05072026BOE FTR

Hearing Began at (time): 9:03 am Ended at (time): 9:23 am

Chairperson (or Authorized Designee)

5/29/2026
Date

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REV 60 0002 (10/25/22)

Department of Revenue
Washington State

Form 64 0058

Order of the Lewis County Board of Equalization

Property owner: **Dwayne Lorenzo**
Parcel number(s): **016884001000**
Assessment year: **2025** Petition number: **25-160**
Date(s) of hearing: **05/07/2026**

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

Assessor's true and fair value		BOE true and fair value determination	
☑ Land	$ 94,500.00	☑ Land	$ 94,500.00
☑ Improvements	$ 485,200.00	☑ Improvements	$ 295,700.00
☐ Minerals	$	☐ Minerals	$
☐ Personal property	$	☐ Personal property	$
Total value	$ 579700	Total value	$ 390200

This decision is based on our finding that: *(if more space is needed use pages 2 & 3)*

The appellant disagreed with the assessed value due to several factors. There was a building permit that had been suspended and there were no inspections taken place. The appellant also stated the porches hadn't been built and the roof was missing. During the hearing it was determined that residence 1 is no longer in existence. Residence 2 is being remodeled. The appellant provided information including a permit that had been suspended. This parcel does need a personal inspection. There was a civil dispute that halted all work. the home is not complete and can not be completed until the dispute is resolved. The original residence was complete, but the new addition is incomplete. There is a manifest error. The bedroom count states 6, but there are only three and the building permit states four.

Dated this 29 day of May, (year) 2026

Chairperson's signature:
Clerk's signature:

SHIPPED MAY 29 2026

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This decision is based on our finding that: *(continued)*

The appellant provided confirmation of faming and the items still left to be completed. Pursuant to RCW 84.40.0301, the evidence provided in this case meets or exceeds that threshold.

In the hearing, Dwayne Lorenzo stated he wasted to file a complaint. Any complaints about an employee performance needs to be address with their department/elected office. Any other issues about how the process are governed would be through the Department of Revenue.

Location address:
6500 Linderson Way SW
Tumwater, WA 98501
Mailing address:
PO Box 47473
Olympia, WA 98504-7473
Days: Monday - Friday
Hours: 8:30 a.m. to 4:30 p.m. PT
Phone: 360-705-6705