Lewis	County Board of Equalization
Board C	lerk's Record of Hearing

		Petition No	2018-12 130	20 through 2018-
ayer's Name: W	Ken Lilliquist			
	22 Budd St. NW		5	-
Olympia	State:	WA	Zip Code:	98502
			-	
ayer's Parcel No:	see individual orders			
ng Was Held On:	May 2, 2019			
l Members Prese	nt: Peggy Laso, Tom Crowsor	n, and Russ Wigley		
ion of Board:				
Value Sus	ained: see individual orders			
Value Cha	nged From:	 To:		
Other:				
 				
rded on Tane No.	Digital Pecording			
Olympia ayer's Parcel No: ng Was Held On: I Members Prese ion of Board: Value Sus	see individual orders May 2, 2019 The Peggy Laso, Tom Crowson ained: see individual orders	n, and Russ Wigley	Zip Code:	98502

Chairperson (or Authorized Designee)

Hearing Began at (time):

9/26/19 Date

9:00 a.m.

Ended at (time):

Order	of	the	Lewis	County

Property Owner: __\	W. Ken Lilliquist				
Parcel Number(s): _(017332009018				
Assessment Year: 2	2018		Petition Number: 2018-1	20	
Having considered to	he evidence prese	ented by the part	ties in this appeal, the Board	hereby:	:
⊠ sustains	_		ion of the assessor.	•	
Assessor's True an	d Fair Value		BOE True and Fair Va	lue Det	ermination
Land	\$	36,000	Land	\$	36,000
☐ Improvements	\$		☐ Improvements	\$	
☐ Minerals	\$	_	☐ Minerals	\$	
Personal Prop	erty \$		Personal Property	\$	
Total Value	\$	36,000	Total Value	\$	36,000

This decision is based on our finding that:

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

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

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

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

Dated this 27 th day of	June	_, (year)	
(Jan Jan			
Chairperson (or Anthorized Designee) Signature		Clerk's Signature	_
•			

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

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Order of the	Lewis	County

Property Owner:	W. Ken Lilliquist					
Parcel Number(s):	017332009019					
Assessment Year:	2018		Petition Number:	2018-121		
Having considered t	he evidence prese	ented by the par	ties in this appeal, th	e Board h	ereby:	
⊠ sustains			tion of the assessor.		,	
ZJ Sustamo			non or the assessor.			
			DOD T		.	
Assessor's True an	d Fair Value		BOE True and	Fair Valu	<u>e Determi</u>	nation
Land	\$	36,000	☐ Land		\$	36,000
☐ Improvements	s \$		☐ Improvem	ents	\$	
☐ Minerals	\$		☐ Minerals		\$	_
Personal Prop	erty \$	<u> </u>	Personal P	roperty	\$	
Total Value	\$	36,000	Total Valu	e	\$	36,000

This decision is based on our finding that:

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

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

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

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

Dated this 27 th day of _	June	, (year)	
0 1			
Chairperson (or Authorized Designee) Sig	nature	Clerk's Signature	

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

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Order of the	Lewis	County

Property Owner:	W. Ken Lilliquis	st			
Parcel Number(s):_	017332009024			2	_
Assessment Year:	2018		Petition Number:	2018-122	
Having considered t	he evidence pre	sented by the par	ties in this appeal, th	e Board here	eby:
	overrules	the determina	tion of the assessor.		
Assessor's True an	d Fair Value		BOE True and	Fair Value I	<u>Determination</u>
Land	\$	36,000	Land	\$	36,000
☐ Improvements	s \$		☐ Improvem	ents \$	
☐ Minerals	\$		☐ Minerals	\$	
Personal Prop	erty \$		Personal P	roperty \$	
Total Value	\$	36,000	Total Valu	ie \$	36,000

This decision is based on our finding that:

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

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

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

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

Dated this	27 th day of	June	, (year)	2019	
9	r Authorized Designee)	26			
Chairperson (or	r Authorized Designee)	Signature	Clerk's Sig	gnature	

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

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Order of the	Lewis	County
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Property Owner:	W. Ken Lilliquist					
Parcel Number(s):	017332009025					
Assessment Year:	2018		Petition Number:	2018-123		
Having considered t	he evidence prese	nted by the par	ties in this appeal, th	e Board he	reby:	
	overrules	the determina	tion of the assessor.		•	
_	_					
Assessor's True an	d Fair Value		BOE True and	Fair Value	D etermination	
Land	\$	36,000	Land	\$	36.	,000
☐ Improvements	\$		☐ Improvem	ents \$		
☐ Minerals	\$		☐ Minerals	\$		
Personal Prop	erty \$		Personal P	roperty \$		
Total Value	\$	36,000	Total Valu	ie \$	36,	,000

This decision is based on our finding that:

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

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

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

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

Dated this	_26 th	day of	June	, (year)9	
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	laggy (Loso			
Chairperson (c	or Kuthorized	Designee) Signature		Clerk's Signature	•

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

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Order of the	Lewis	County

Property Owner:	W. Ken Lilliquist				
Parcel Number(s):_(017332009026				
Assessment Year: _2	2018		Petition Number: 201	8-124	
Having considered the Sustains	he evidence prese	-	ties in this appeal, the Bo tion of the assessor.	ard hereby:	
Assessor's True and	d Fair Value		BOE True and Fair	Value Deter	mination
Land	\$	36,100	Land	\$	36,100
☐ Improvements	\$		☐ Improvements	\$	
Minerals	\$			\$	
Personal Prop	erty \$		Personal Proper	ty \$	
Total Value	\$	36,100	Total Value	\$	36,100

This decision is based on our finding that:

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

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

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

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

Dated this 27 th day of June	, (year) 2019
They have	
Chairperson (or Anthorized Designee) Signature	Clerk's Signature

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

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Order	of	the	Lewis	County

Property Owner:	W. Ken Lilliqui	st			
Parcel Number(s):_	017332009027				
Assessment Year:	2018		Petition Number: 2018-	125	
Having considered	the evidence pre	esented by the par	ties in this appeal, the Boar	d hereby	:
⊠ sustains			tion of the assessor.	,	
_	_				
Assessor's True an	d Fair Value		BOE True and Fair V	alue Det	ermination
Land	\$	36,000	Land	\$	36,000
Improvement	s \$		Improvements	\$	
☐ Minerals	\$		☐ Minerals	\$	
Personal Prop	erty \$		Personal Property	\$	
Total Value	\$	36,000	Total Value	\$	36,000

This decision is based on our finding that:

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

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

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

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

Dated this	_27 th	day of	June	, (year)	2019		
6) lean	Low					
		ed Designee) Signat	ure	Clerk's Sig	nature	 	

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

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Order	of	the	Lewis	County

Property Owner: W	7. Ken Lilliquis	t				
Parcel Number(s): 0	17332009028					
Assessment Year: 20	018		Petition Number:	2018-12	6	
Having considered th ⊠ sustains [_ `		ties in this appeal, the	ne Board l	hereby:	
Assessor's True and	Fair Value		BOE True and	Fair Val	ue Determ	<u>ination</u>
Land	\$	36,000	Land		\$	36,000
☐ Improvements	\$		☐ Improvem	ents	\$	
☐ Minerals	\$		☐ Minerals		\$	
Personal Proper	rty \$		Personal P	roperty	\$	
Total Value	\$	36,000	Total Valu	ie.	\$	36,000

This decision is based on our finding that:

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

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

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

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

Dated this	_27 th	day of	June	_ , (year) _	2019	
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>	eggy	Hoso			////	
Chairperson (c	or Authorized	d Designee) Signatu	ire	Clerk's Sign	nature	

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

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Order of the	Lewis	County
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Property Owner: V	V. Ken Lilliqu	ist				
Parcel Number(s): 0	17332009029					
Assessment Year: 2	018		Petition Number:	2018-12	27	
Having considered th ⊠ sustains [_		ties in this appeal, thation of the assessor.	ne Board	hereby:	
Assessor's True and	l Fair Value		BOE True and	Fair Val	ue Determ	<u>ination</u>
Land	\$	36,600	Land		\$	36,600
Improvements	\$		☐ Improvem	ents	\$	
☐ Minerals	\$		☐ Minerals		\$	
Personal Prope	rty \$		Personal P	roperty	\$	
Total Value	\$	36,600	Total Valu	ie	\$	36,600

This decision is based on our finding that:

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

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

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

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

Dated this 27 th	day of	June	_ , (year)	
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1 can	Lusa			
Chairperson (or Authorized D	Designee) Signature		Clerk's Sign	pature

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Order o	f the	Lewis	County

Property Owner:	W. Ken Lilliqu	nist			
Parcel Number(s):_(017332009030				
Assessment Year: _2	2018		Petition Number: 20	018-128	
** .					
Having considered t	he evidence pr	esented by the par	ties in this appeal, the l	Board hereb	by:
	overrules	the determina	tion of the assessor.		
Assessor's True an	d Fair Value		BOE True and Fa	ir Value De	etermination
Land	\$	36,600	Land	\$	36,600
☐ Improvements	\$		☐ Improvement	ts \$	
☐ Minerals	\$	***	Minerals	\$	
Personal Prop	erty \$		Personal Prop	perty \$	
Total Value	\$	36,600	Total Value	\$	36,600

This decision is based on our finding that:

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

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

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

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

Dated this	_27 th	_ day of	June	, (year)	2019	
	\supset	/				
<u> </u>	lyng (Dase				
Chairperson (c	or Authorized	Designee) Signatur	re	Clerk's Sig	Signature	
		2				

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

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Order	of	the	Lewis	County

Property Owner:	W. Ken Lilliquist					
Parcel Number(s):_	017332009031					
Assessment Year: _	2018		Petition Number: 2	2018-129		
Having considered	he evidence pres	ented by the par	ties in this appeal, the	Board her	reby:	
⊠ sustains	_ `		tion of the assessor.		•	
_	_					
Assessor's True an	d Fair Value		BOE True and Fa	air Value	Determinatio	<u>n</u>
Land	\$	36,600	Land	\$		36,600
Improvement						
miprovement	s \$		☐ Improvemen	nts \$		
☐ Minerals	s \$ \$		☐ Improvemen ☐ Minerals	nts \$		
= .	\$		= '	\$		
Minerals	\$	36,600	Minerals	\$		36,600

This decision is based on our finding that:

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

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

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

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

Dated this 27 th	day of	June	, (year)	
1 eggs	Tiso			
Chairperson (or Authorize		2	Clerk's Signature	_

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Order	of the	Lewis	County

Property Owner:	W. Ken Lilliquis	t				
Parcel Number(s):_(017332009032					
Assessment Year: _2	2018		Petition Number:	2018-130)	
Having considered t	he evidence pres	ented by the par	ties in this appeal, th	e Board h	ereby:	
	overrules	the determina	tion of the assessor.		•	
Assessor's True an	d Fair Value		BOE True and	Fair Valu	e Determ	<u>ination</u>
Land	\$	45,200	Land		\$	45,200
Improvements	\$		Improveme	ents	\$	
☐ Minerals	\$		Minerals		\$	
Personal Prop	erty \$		Personal P	roperty	\$	
Total Value	\$	45,200	Total Valu	e	\$	45,200

This decision is based on our finding that:

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

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

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

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

Dated this 27 th	day of	June	_ , (year)	2019		
J engn	Dazo		GI LIVE		7	
Chairperson (or Authorized D	esignee) Signature		Clerk's Sig	nature		

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	Lewis County Board of Equalization				
	Board Cler	k's Record of	Hearing		
			Petition No:	2018-11 119	6 through 2018-
Taxpayer's Name: Mailing Address:	Melissa Jenkins 2234 29 th Ct. NW				
City: Olympia		State: WA		Zip Code:	98502
Hearing Was Held	No: see individual orde On: May 2, 2019 esent: Peggy Laso, To		Russ Wigley		
Decision of Board:					
Value 9	Sustained: see individu	ual orders			
	Changed From:	To) :		
Other:					

Recorded on Tape No:	Digital Recording		
Hearing Began at (time):	9:00 a.m.	Ended at (time):	

Chairperson (or Authorized Designee)

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Order	of	the	Lewis	County

Property Owner: N	Aelissa Jenkins					
Parcel Number(s): 0	17332009020					
Assessment Year: 2	018		Petition Number:	2018-11	6	
Having considered th ⊠ sustains		•	ties in this appeal, th	e Board l	nereby:	
Assessor's True and	d Fair Value		BOE True and	Fair Valu	ıe Determ	<u>ination</u>
Land	\$	36,100	Land		\$	36,100
☐ Improvements	\$		☐ Improvem	ents	\$	
	\$		☐ Minerals		\$	
Personal Prope	erty \$		Personal P	roperty	\$	
Total Value	\$	36,100	Total Valu	ie	\$	36,100

This decision is based on our finding that:

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

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

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

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

Dated this 27 th	day ofJune	, (year)	
Leagy Do	, 		
Chairperson (or Aythorized Des	signee) Signature	Clerk's Signature	

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

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Order of the	Lewis	County

Property Owner: M	elissa Jenkin	S				
Parcel Number(s): 01	7332009021					
Assessment Year: 20	18		Petition Number:	2018-117		
Having considered the	_	-	ties in this appeal, th	e Board he	reby:	
Assessor's True and	Fair Value		BOE True and	Fair Value	Determina	ation
Land	\$	36,100	Land	9	S	36,100
Improvements	\$		☐ Improvem	ents §	3	
☐ Minerals	\$		☐ Minerals	9	3	
Personal Proper	ty \$		Personal P	roperty	3	
Total Value	\$	36,100	Total Valu	ie S	3	36,100

This decision is based on our finding that:

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

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

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

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

Dated this	_27 th	_ day of	June	, (year)	2019
1		-2			
7	2 ann ()	Voo		/*	9/2
Chairperson (c	Authorized I	Designee) Signature		Clerk's Sig	gnature
				//	

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Order	of the	Lewis	County

Property Owner: _!	Melissa Jenkins					
Parcel Number(s):_(017332009022				9	
Assessment Year:	2018		Petition Number:	2018-118		
Having considered t	ha ayidanga nras	antad by the north	ica in this annual th	o Doord ha	amala v	
	—	ented by the part	ies in uns appear, u	ie Board ne	лебу.	
	overrules	the determinat	ion of the assessor.			
Assessor's True an	d Fair Value		BOE True and	Fair Value	Determi	<u>ination</u>
Land	\$	36,100	Land	9	\$	36,100
☐ Improvements	\$		☐ Improvem	ents S	5	
☐ Minerals	\$		☐ Minerals	9	S	
Personal Prop	erty \$		Personal P	roperty S	\$	
Total Value	\$	36,100	Total Valu	ie S	5	36,100

This decision is based on our finding that:

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

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

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

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

Dated this	_27 th	day of	June	_, (year)	2019	•	
Que de la companya della companya de	aan E	Laso					
Chairperson (c	Authorize	d Designee) Signatu	re	Clerk's Sign	nature		

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

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Order of the	Lewis	County

Property Owner: N	Ielissa Jenkins					
Parcel Number(s): 0	17332009023					
Assessment Year: 2	018		Petition Number:	2018-11	.9	
Having considered th	ne evidence pres	ented by the par	rties in this appeal, th	ne Board	hereby:	
⊠ sustains [overrules	the determina	ation of the assessor.			
Assessor's True and	l Fair Value		BOE True and	Fair Val	ue Determ	ination
Land	\$	36,100	Land		\$	36,100
☐ Improvements	\$		☐ Improvem	ents	\$	
☐ Minerals	\$		☐ Minerals		\$	_
Personal Prope	erty \$		Personal P	roperty	\$	
Total Value	\$	36,100	Total Valu	ie	\$	36,100

This decision is based on our finding that:

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

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

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

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

Dated this 27 th	day of	June	, (year)	
- Fegg	y Jaso		1.17	
Chairperson (or Agutho	zzed Designee) Signature		Clerk's Signature	

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

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Lewis	County Board o	f Equalization			
Board Clerk's Record of Hearing					
	Pet	ition No: 2018-032			
David Noyes					
511 Yew St.					
	State: WA	Zip Code: 98531			
On: May 2, 2019		Wigley			
Sustained: \$84.800	00				
					
	David Noyes 511 Yew St. No: 000807000000 On: May 2, 2019 esent: Peggy Laso,	Board Clerk's Record of Head Peters David Noyes 511 Yew St. State: WA No: 000807000000 On: May 2, 2019 esent: Peggy Laso, Tom Crowson, and Russ Sustained: \$84,800.00			

Recorded on Tape No:	Digital Recording	_
Hearing Began at (time):	1:00 p.m.	Ended at (time):
Den in	_	0/2/10

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Chairperson (or Authorized Designee)

Order	of th	1e	Lewis	County

Property Owner:	David Noyes				
Parcel Number(s):	000807000000				
Assessment Year:	2018	P	etition Number: 2018-03	32	
Having considered ⊠ sustains	the evidence prese	nted by the parties	s in this appeal, the Board n of the assessor.	hereby:	
Assessor's True a	nd Fair Value		BOE True and Fair Val	ue Determ	<u>ination</u>
Land	\$	32,300	Land	\$	32,300
Improvemen	ts \$		Improvements	\$	52,500
☐ Minerals	\$		☐ Minerals	\$	
Personal Pro	perty \$		Personal Property	\$	
Total Value	\$	84,800	Total Value	\$	84,800
This decision is based on our finding that: It is the determination of this board to sustain the Assessor's true and fair market value based upon testimony and evidence presented. David Noyes participated in the hearing. Mr. Noyes testified that the property has flooded twice and has dry root, needs to be painted, needs a new roof, and needs to have the wiring updated. The appellant did not provide documentation to warrant a reduction in value. The Board concluded that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness. Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.					
Dated this 27 th	day of	June	, (year) 2019 Clerk's Signature		

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

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Lewis	County Board of Equalization
Board C	lerk's Record of Hearing

			Petition No	: <u>2018-01</u>	3
Taxpayer's Name:	Mary Shahan				
Mailing Address:	136 SW 1st St.				
City: Chehalis		State:	WA	Zip Code:	98532
Taxpayer's Parcel I	No: 004155000000				
Hearing Was Held	On: May 2, 2019				
Board Members Pro	esent: Peggy Laso, Tom	Crowsor	n, and Russ Wigley		
Decision of Board:					
Value S	Sustained: \$226,300.00				
Value (Changed From:		To:		
Other:			_		_
			-		
Recorded on Tape	No: Digital Recording				
Hearing Began at (Ended at (time):		

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Shairperson (or Authorized Designee)

Order	of the	Lewis	County

Property Owner:	Mary Shahan				
Parcel Number(s):	004155000000				
Assessment Year:	2018	I	Petition Number: 2018-01	3	
Having considered	the evidence prese	-	es in this appeal, the Board in of the assessor.	hereby:	
Assessor's True at	nd Fair Value		BOE True and Fair Val	ue Determi	nation
Land	\$	37,000	Land	\$	37,000
Improvement	ts \$	189,300	Improvements	\$	189,300
☐ Minerals	\$		Minerals	\$	
Personal Prop	· . —	226.200	Personal Property	\$	226200
Total Value	\$	226,300	Total Value	\$	226,300
was reduced to \$22	the hearing that the theorem. The Petition	here was a manife ner did not partic	est error correction and the tipate in the hearing. alue based upon the testime		
The Board conclud the Assessor's pres		-	e clear, cogent, and convinc	cing eviden	ce to overcome
Please note that the meeting may be pu			qualization hearing are not ce.	verbatim. A	A tape of the
Dated this 27 th	day of	June	_, (year)		
O act	e Lose				
Chairperson (or Apthoriz	ed Designee) Signature		Clerk's Signature		

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