

Board Clerk's Record of Hearing

Petition No: 2018-228

Taxpayer's Name: Craig Homan
Mailing Address: P.O. Box 3313
City: Lynchburg State: VA Zip Code: 24503

Taxpayer's Parcel No: 007503001000
Hearing Was Held On: May 30, 2019
Board Members Present: Peggy Laso, Tom Crowson, and Russ Wigley

Decision of Board:
Value Sustained:
Value Changed From: \$47,100.00 To: \$46,200.00
Other:

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

[Signature]
Chairperson (or Authorized Designee)

9/26/19
Date

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Order of the     Lewis     County

Board of Equalization

Property Owner:     Craig Homan      
Parcel Number(s):     007503001000      
Assessment Year:     2018     Petition Number:     2018-228    

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

sustains       overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>    41,800    </u>
<input type="checkbox"/> Improvements	\$	<u>    5,300    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    47,100    </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>    41,800    </u>
<input type="checkbox"/> Improvements	\$	<u>    4,400    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    46,200    </u>

This decision is based on our finding that:

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

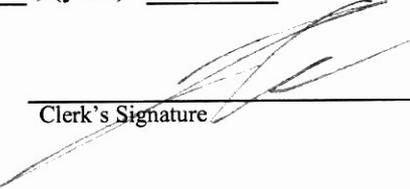
It is opinion of this Board that the value of the property has not changed. Based on pictures and information provided by the appellant, the Board believes that this building has deteriorated.

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

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

Dated this     17<sup>th</sup>     day of     July    , (year)     2019    

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

**NOTICE**

**SHIPPED JUL 17 2019**

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**Distribution:** • Assessor • Petitioner • BOE File

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

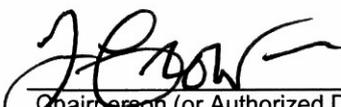
Petition No:         2018-224        

Taxpayer's Name: <u>        Robert &amp; Debra May        </u>			
Mailing Address: <u>        173 Rosebrook Rd.        </u>			
City: <u>        Chehalis        </u>	State: <u>        WA        </u>	Zip Code: <u>        98532        </u>	

Taxpayer's Parcel No: <u>        017039003000        </u>	
Hearing Was Held On: <u>        May 30, 2019        </u>	
Board Members Present: <u>        Peggy Laso, Tom Crowson, and Russ Wigley        </u>	

Decision of Board:	
Value Sustained: <u>        \$236,200.00        </u>	
Value Changed From: <u>                                </u>	To: <u>                                </u>
Other: <u>  </u>	

Recorded on Tape No: <u>        Digital Recording        </u>	
Hearing Began at (time): <u>        9:30 a.m.        </u>	Ended at (time): <u>                                </u>

  
\_\_\_\_\_  
Chairperson (or Authorized Designee)

        9/26/19          
Date

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**Order of the       Lewis       County**  
**Board of Equalization**

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

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

sustains       overrules      the determination of the assessor.

**Assessor's True and Fair Value**

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

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

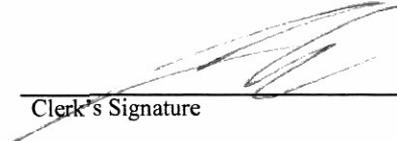
The Board sustained the Assessor's determination of value based upon the evidence presented. The petitioner provided no documentary evidence to prove a lower value.

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

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

Dated this 17<sup>th</sup> day of July, (year) 2019

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2018-080

Taxpayer's Name: Stephen & Sandra Anderson  
Mailing Address: 200 Larson Rd.  
City: Silver Creek State: WA Zip Code: 98585

Taxpayer's Parcel No: 029085001001  
Hearing Was Held On: May 30, 2019  
Board Members Present: Peggy Laso, Tom Crowson, and Russ Wigley

Decision of Board:  
Value Sustained: \_\_\_\_\_  
Value Changed From: \$205,900.00 To: \$152,300.00  
Other:

Recorded on Tape No: Digital Recording  
Hearing Began at (time): 9:30 a.m. Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

9/26/19  
Date

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**Order of the       Lewis       County**  
**Board of Equalization**

Property Owner: Stephen & Sandra Anderson  
Parcel Number(s): 029085001001  
Assessment Year: 2018 Petition Number: 2018-080

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

sustains       overrules      the determination of the assessor.

**Assessor's True and Fair Value**

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

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

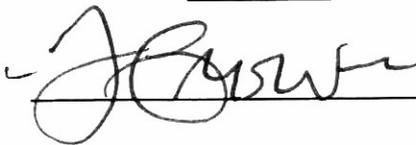
The Board overruled the Assessor's determination of value based upon the evidence presented.

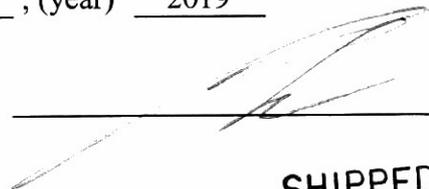
This piece of property has had multiple slides. It is the opinion of this board to reduce the value of this property based on the testimony presented. The Board reduced the improvement value to the previous value due to there being no comparable properties with the same hazards as the subject property.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

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

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

Dated this 17<sup>th</sup> day of July, (year) 2019

  
\_\_\_\_\_

  
\_\_\_\_\_

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Chairperson (or Authorized Designee) Signature

Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**

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

Petition No: 2018-140

Taxpayer's Name: <u>Janett Baker</u>			
Mailing Address: <u>107 James St.</u>			
City: <u>Longview</u>	State: <u>WA</u>	Zip Code: <u>98632</u>	

Taxpayer's Parcel No: <u>010592020000</u>	
Hearing Was Held On: <u>May 30, 2019</u>	
Board Members Present: <u>Peggy Laso, Tom Crowson, and Russ Wigley</u>	

Decision of Board:	
Value Sustained: <u>\$48,600.00</u>	
Value Changed From: _____	To: _____
Other:	

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

  
\_\_\_\_\_  
Chairperson (or Authorized Designee)

9/26/19  
\_\_\_\_\_  
Date

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**Order of the       Lewis       County**  
**Board of Equalization**

Property Owner: Janett Baker  
Parcel Number(s): 010592020000  
Assessment Year: 2018 Petition Number: 2018-140

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

sustains       overrules      the determination of the assessor.

**Assessor's True and Fair Value**

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

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

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

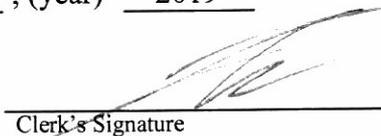
Ms. Baker stated on her petition that this lot has no septic system and one cannot be put in. Ms. Baker did not provide documentation to prove this information or to prove a lower value.

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

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

Dated this 17<sup>th</sup> day of July, (year) 2019

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**

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

Petition No: 2018-281, 2018-282,  
and 2018-283

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

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

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

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

  
\_\_\_\_\_  
Chairperson (or Authorized Designee)

9/26/19  
\_\_\_\_\_  
Date

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**Order of the       Lewis       County**  
**Board of Equalization**

Property Owner:   Diana Mitchell    
Parcel Number(s):   014485004003    
Assessment Year:   2018   Petition Number:   2018-281  

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

sustains       overrules      the determination of the assessor.

**Assessor's True and Fair Value**

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

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

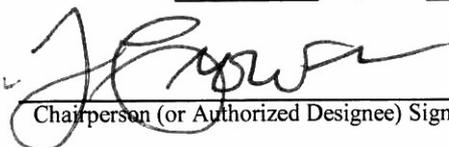
The Board sustained the Assessor's determination of value based upon the evidence presented.

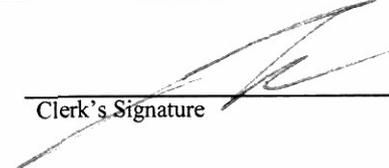
The appellant testified using information provided by the Assessor's Office in there trending documentation. The appellant did not provide this information in advance, had she done that and elaborated on the information we may have been able to make a different determination.

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

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

Dated this   17<sup>th</sup>   day of       July      , (year)   2019  

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**

**Order of the       Lewis       County**  
**Board of Equalization**

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

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

sustains       overrules      the determination of the assessor.

**Assessor's True and Fair Value**

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

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

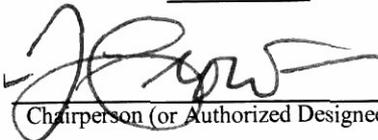
The Board sustained the Assessor's determination of value based upon the evidence presented.

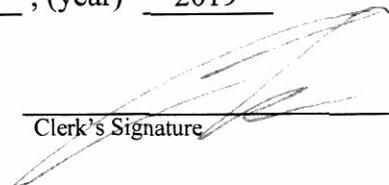
The appellant testified using information provided by the Assessor's Office in there trending documentation. The appellant did not provide this information in advance, had she done that and elaborated on the information we may have been able to make a different determination.

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

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

Dated this   17<sup>th</sup>   day of       July      , (year)   2019  

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
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Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**

**Order of the       Lewis       County**  
**Board of Equalization**

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

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

sustains       overrules      the determination of the assessor.

**Assessor's True and Fair Value**

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

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

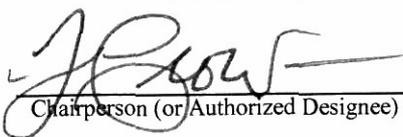
The Board sustained the Assessor's determination of value based upon the evidence presented.

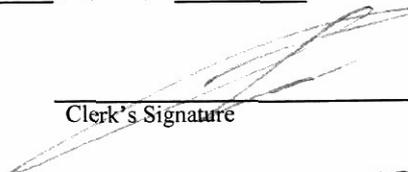
The appellant testified using information provided by the Assessor's Office in there trending documentation. The appellant did not provide this information in advance, had she done that and elaborated on the information we may have been able to make a different determination.

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

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

Dated this 17<sup>th</sup> day of July, (year) 2019

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
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Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File



Order of the     Lewis     County

Board of Equalization

Property Owner: Clinton & Edith Glascock

Parcel Number(s): 018942017000

Assessment Year: 2018

Petition Number: 2018-077

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

sustains       overrules      the determination of the assessor.

**Assessor's True and Fair Value**

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

**BOE True and Fair Value Determination**

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

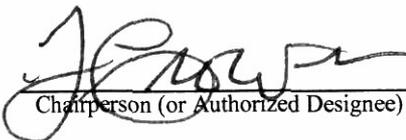
This decision is based on our finding that:

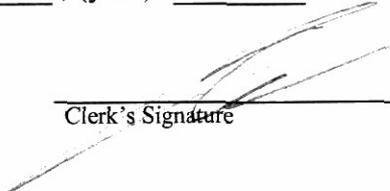
The Board overruled the Assessor's determination of value based upon the evidence presented. The Assessor's comparable 1 was the most comparable to subject property and proved a reduced value.

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

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

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

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

**NOTICE**

SHIPPED JUL 17 2019

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

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

**Distribution:** • Assessor • Petitioner • BOE File

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

Petition No: 2018-076

Taxpayer's Name: Gene Segrist			
Mailing Address: 2929 E. Garnet Lane			
City: Orange	State: CA	Zip Code: 92869	

Taxpayer's Parcel No: 750020403068	
Hearing Was Held On: May 30, 2019	
Board Members Present: Peggy Laso, Tom Crowson, and Russ Wigley	

Decision of Board:	
Value Sustained:	_____
Value Changed From: \$44,400.00	To: \$30,000.00
Other:	_____

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

  
Chairperson (or Authorized Designee)

9/26/19  
Date

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

**Order of the       Lewis       County**  
**Board of Equalization**

Property Owner: Gene Segrist  
Parcel Number(s): 750020403068  
Assessment Year: 2018 Petition Number: 2018-076

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

sustains       overrules      the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	<u>44,400</u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	<u>44,400</u>

**BOE True and Fair Value Determination**

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

This decision is based on our finding that:

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

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

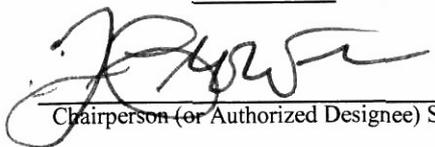
- 222 Maple Ave. NW SP 5- Built in 1995, 100 sq. ft. larger. Sold on 9/11/17 for \$30,000
- 222 Maple Ave NW SP 24- Built in 1995, same size as subject property. Sold on 8/1/16 for \$38,000.
- 271 Romerman Rd. SP10 –Built in 1993, same size as subject. Sold on 9/9/16 for \$32,000

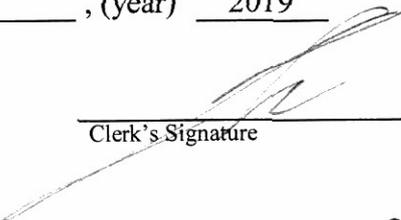
Board moves to reduce to \$30,000 based on all the information provided.

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

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

Dated this 17<sup>th</sup> day of July, (year) 2019

  
\_\_\_\_\_  
Chairperson (or Authorized Designee) Signature

  
\_\_\_\_\_  
Clerk's Signature

SHIPPED JUL 17 2019

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