

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

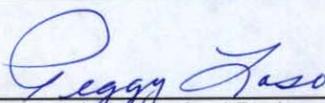
Petition No: 2017-001

Taxpayer's Name: <u>Ruben Garcia</u>			
Mailing Address: <u>P.O. Box 842</u>			
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>	

Taxpayer's Parcel No: <u>017828001009</u>	
Hearing Was Held On: <u>April 19, 2018</u>	
Board Members Present: <u>Peggy Laso, Russ Wigley, and Tom Crowson</u>	

Decision of Board:	
Value Sustained: <u>\$72,300.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): _____	Ended at (time): _____



Chairperson (or Authorized Designee)

5/10/18

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Ruben Garcia
Parcel Number(s): 017828001009
Assessment Year: 2017 Petition Number: 2017-001

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> 72,300 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 72,300 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 72,300 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 72,300 </u>

This decision is based on our finding that:

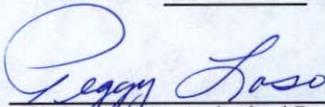
The Board supports the Assessor's determination of value based on the evidence presented.

Comparables 2 and 3 used by the Assessor's Office were sold after January 1, 2017, which was after the assessment date. The Assessor's comparable 1 was a good sale and sold for \$72,000. Considering the Assessor's comparable 1 and the petitioners comparable sales, it is the opinion of this Board to sustain the Assessor's determination of value.

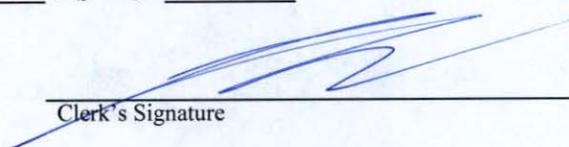
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 10th day of May , (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

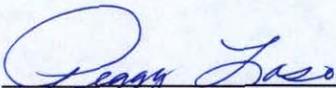
Petition No: 2017-021

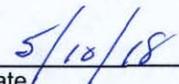
Taxpayer's Name: Carl & Delores Birchard
Mailing Address: 1414 Mark Twain Dr.
City: Centralia State: WA Zip Code: 98531

Taxpayer's Parcel No: 022284003000
Hearing Was Held On: April 19, 2018
Board Members Present: Peggy Laso, Russ Wigley, and Tom Crowson

Decision of Board:
Value Sustained: _____
Value Changed From: \$809,600.00 To: \$750,000.00
Other:

Recorded on Tape No: Digital Recording
Hearing Began at (time): 1:01 pm Ended at (time): 1:24 pm


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County Board of Equalization

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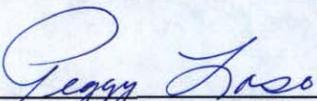
Petition No: 2016-058

Taxpayer's Name: <u>John Pederson</u>			
Mailing Address: <u>4739 W Agave Court</u>			
City: <u>Eloy</u>	State: <u>AZ</u>	Zip Code: <u>85131</u>	

Taxpayer's Parcel No: <u>000811001002</u>	
Hearing Was Held On: <u>April 19, 2018</u>	
Board Members Present: <u>Peggy Laso, Russ Wigley, and Tom Crowson</u>	

Decision of Board:	
Value Sustained: <u>\$16,300.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:11 am</u>	Ended at (time): <u>10:22 am</u>



Chairperson (or Authorized Designee)

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Distribution: • Assessor • Petitioner • BOE File

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

Petition No: 2015-019

Taxpayer's Name: <u>William Kassen</u>			
Mailing Address: <u>931W. Roanoke St.</u>			
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>	

Taxpayer's Parcel No: <u>023616001011</u>	
Hearing Was Held On: <u>April 19, 2018</u>	
Board Members Present: <u>Peggy Laso, Russ Wigley, and Tom Crowson</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$316,100.00</u>	To: <u>\$261,000.00</u>
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:26 am</u>	Ended at (time): <u>11:24 am</u>



Chairperson (or Authorized Designee)

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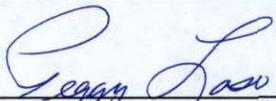
Petition No: 2017-013

Taxpayer's Name:	<u>James & Shawn Bates Morelli</u>				
Mailing Address:	<u>126 NE Washington Ave</u>				
City:	<u>Chehalis</u>	State:	<u>WA</u>	Zip Code:	<u>98532-2648</u>

Taxpayer's Parcel No:	<u>005555001000</u>
Hearing Was Held On:	<u>April 19, 2018</u>
Board Members Present:	<u>Peggy Laso, Russ Wigley, and Tom Crowson</u>

Decision of Board:
Value Sustained: _____
Value Changed From: <u>\$309,800.00</u> To: <u>\$245,000.00</u>
Other: _____

Recorded on Tape No:	<u>Digital Recording</u>		
Hearing Began at (time):	<u>3:19 pm</u>	Ended at (time):	_____



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5/10/18

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Order of the Lewis County

Board of Equalization

Property Owner: James & Shawn Bates Morelli
Parcel Number(s): 005555001000
Assessment Year: 2017 Petition Number: 2017-013

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> 58,000 </u>
<input type="checkbox"/> Improvements	\$	<u> 251,800 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 309,800 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 58,000 </u>
<input type="checkbox"/> Improvements	\$	<u> 187,000 </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:

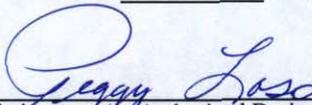
The Board overrules the Assessor's determination of value based on the evidence presented.

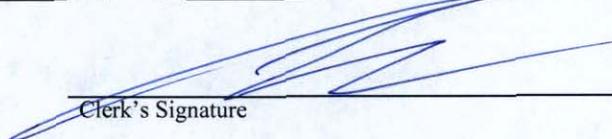
The Board's decision is based on the following. The Assessor had a manifest error in the square footage of this property, and the comparables used by the Assessor were not clear, cogent or compelling. The petitioner provided an appraisal showing the correct square footage, recognizing the basement as unfinished, and the appraisal corrected all the inconsistencies.

The Board concludes that the Petitioner provided 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 10th day of May , (year) 2018


Chairperson (or Authorized Designee) Signature


Clerk's Signature

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County Board of Equalization

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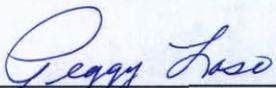
Petition No: 2017-004

Taxpayer's Name:	<u>Lineage WA Centralia RE, LLC</u>				
Mailing Address:	<u>55 Ivan Allen Jr. Blvd. Suite 100</u>				
City:	<u>Atlanta</u>	State:	<u>GA</u>	Zip Code:	<u>30308</u>

Taxpayer's Parcel No:	<u>023736073002</u>
Hearing Was Held On:	<u>April 19, 2018</u>
Board Members Present:	<u>Peggy Laso, Russ Wigley, and Tom Crowson</u>

Decision of Board:
Value Sustained: <u>\$32,339,000.00</u>
Value Changed From: _____ To: _____
Other:

Recorded on Tape No:	<u>Digital Recording</u>		
Hearing Began at (time):	<u>2:36 pm</u>	Ended at (time):	<u>3:18 pm</u>



Chairperson (or Authorized Designee)

5/10/18

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Lineage WA Centralia RE, LLC
Parcel Number(s): 023736073002
Assessment Year: 2017 Petition Number: 2017-004

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>2,407,400</u>
<input type="checkbox"/> Improvements	\$	<u>29,931,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>32,339,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>2,407,400</u>
<input type="checkbox"/> Improvements	\$	<u>29,931,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>32,339,000</u>

This decision is based on our finding that:

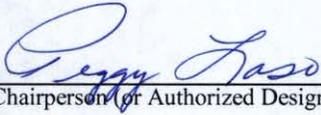
The Board supports the Assessor's determination of value based on the evidence presented.

During the hearing there was concern that the Assessor's Office placed the wrong value on the subject property and that the Assessor included the value of the machinery and personal property into the value of the real property. The Board finds that page 30 of the Department of Revenue appraisal clearly shows that the Assessor placed correct value on the property and did not include the machinery or personal property in with the real property value.

The Board concludes 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 10th day of May, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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

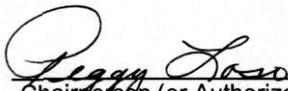
Petition No: 2015-058 & 2016-114

Taxpayer's Name: <u> Joan McConnel & Michael Kimball </u>			
Mailing Address: <u> P.O. Box 311 </u>			
City: <u> Glenoma </u>	State: <u> WA </u>	Zip Code: <u> 98336 </u>	

Taxpayer's Parcel No: <u> 011371004003 </u>	
Hearing Was Held On: <u> April 19, 2018 </u>	
Board Members Present: <u> Peggy Laso, Russ Wigley, and Tom Crowson </u>	

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

Recorded on Tape No: <u> Digital Recording </u>	
Hearing Began at (time): _____	Ended at (time): _____



Chairperson (or Authorized Designee)

 6/21/18
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Joann McConnell & Michael Kimball
Parcel Number(s): 011371004003
Assessment Year: 2015 Petition Number: 2015-058

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>49,000</u>
<input type="checkbox"/> Improvements	\$	<u>64,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>113,200</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>49,000</u>
<input type="checkbox"/> Improvements	\$	<u>45,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>94,000</u>

This decision is based on our finding that:

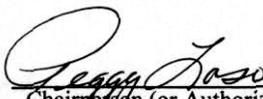
The Board overrules the Assessor's determination of value based on the evidence presented.

The conclusion of this Board is that this property is a bare minimum converted garage and the Assessor's comparable sales were not. The Board feels that the petitioner's comparable sales support a lower value.

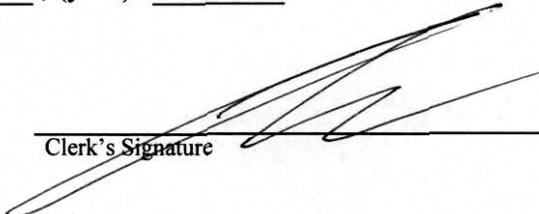
The Board concludes that the Petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this 21st day of June, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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