Order of the Lewis County
Board of Equalization

Property Owner: Mark Curry

Parcel Number(s): 019153003019

Assessment Year: 2017 Petition Number: 2017-104

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

☐ sustains ☒ overrules the determination of the assessor.

The issue before the Board is the 2017 removal from Farm and Agricultural program- 8.03 acres from parcel 019153003019.

This decision is based on our finding that:

The Board has reviewed all the information provided.

The Board made the following findings;

The Assessor's representative made claim that the petition did not include receipts for 3 out of 5 years. The Assessor's representative was mistaken, the taxpayer provided evidence that he was complaint 3 out of the 5 years.

The Board found that the appellant was compliant with how he was using the land. The only discrepancy is the appellant did not provide information to the Assessor's Office timely.

The Assessor did send out a notice of audit on July 10, 2017. That notice was not sent certified or registered so the board does not have verification that it was received by the taxpayer.

A second notice was sent on September 21, 2017. That notice was mailed certified, but was returned to the Assessor on October 18, 2017 as undeliverable and unable to forward.

A 30 day Notice of Intent to remove was sent via certified mail on November 15, 2017. On December 3, 2017 it was returned to the Assessor's Office. The copy of certification, as stamped by the post office, said return to sender, unclaimed, unable to forward.

On December 15, 2017 the Assessor removed the property from the program due to failure to comply with audit requests.

It was proven that the information provided by the Assessor's Office was undeliverable and unable to be forwarded; hence, the two notices were returned to the Assessor's Office, as evidenced by the documentation presented to the Board by the Assessor's Office.

It is the opinion of the board that the land is in compliance now, and was in compliance at the time of the removal. It is the belief of the Board that this property should not have been removed from the Farm and Agricultural program.

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 30th day of April, (year) 2018

Peggy Loso
Chairperson (or Authorized Designee) Signature

Clerk's Signature

NOTICE
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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Distribution: • Assessor • Petitioner • BOE File

Lewis **County Board of Equalization**

Board Clerk's Record of Hearing

Petition No: 2017-022

Taxpayer's Name: Richard & Mary Graham

Mailing Address: 310 SE. Valley View Way

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 003693000000

Hearing Was Held On: April 26, 2018

Board Members Present: Peggy Laso, Russ Wigley, and Tom Crowson

Decision of Board:

Value Sustained:

Value Changed From: $198,500.00 To: $166,400.00

Other:

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:05 am Ended at (time): 9:32 am

Peggy Laso
Chairperson (or Authorized Designee)

5/10/18
Date

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REV 60 0002e (w) (2/9/12)

Order of the Lewis County
Board of Equalization

Property Owner: Richard & Mary Graham

Parcel Number(s): 003693000000

Assessment Year: 2017 Petition Number: 2017-022

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	☐ Land	$	60,000
☐ Improvements	$	114,900	☐ Improvements	$	106,400
☐ Minerals	$		☐ Minerals	$	
☐ Personal Property	$		☐ Personal Property	$	
Total Value	$	198,500	Total Value	$	166,400

This decision is based on our finding that:

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

The Board feels that the Assessor's comparable 2 is not clear due to the sale being between the City of Centralia and Twin Transit. The sale was an intergovernmental transfer and should not have been used. Assessor's comparable 1 and 3 were both sold for $210,000. Comparable 1 was sold as a real estate contract and comparable 3 was an SPWD contract. Assessor's comparables 1 and 3 both have concrete floors, full baths, and kitchens. The subject property has dirt floors.

The land next to the subject property is the same size yet the assessed value is $60,000. The Board finds an equalization issue between the two properties.

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

Peggy Loso

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: 2017-068

Taxpayer's Name: Dana Floyd Wolfe

Mailing Address: P.O. Box 160

City: Morton State: WA Zip Code: 98356

Taxpayer's Parcel No: 008400003000

Hearing Was Held On: April 26, 2018

Board Members Present: Peggy Laso, Russ Wigley, and Tom Crowson

Decision of Board:

Value Sustained:

Value Changed From: $215,300.00 To: $177,860.00

Other:

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:08 am Ended at (time): 10:37 am

Peggy Laso
Chairperson (or Authorized Designee)

5/10/18
Date

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REV 60 0002e (w) (2/9/12)

Order of the Lewis County
Board of Equalization

Property Owner: Dana Floyd Wolfe

Parcel Number(s): 008400003000

Assessment Year: 2017 Petition Number: 2017-068

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	$	13,700	☐ Land	$	13,700
☐ Improvements	$	201,600	☐ Improvements	$	164,160
☐ Minerals	$		☐ Minerals	$	
☐ Personal Property	$		☐ Personal Property	$	
Total Value	$	215,300	Total Value	$	177,860

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the Assessor's comparable 2 and petitioners comparable 1 best support a lower value.

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

Peggy Loso

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: 2016-208

Taxpayer's Name: Wm & Ginni Pistilli

Mailing Address: P.O. Box 255

City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 014632005011

Hearing Was Held On: April 26, 2018

Board Members Present: Peggy Laso, Russ Wigley, and Tom Crowson

Decision of Board:

Value Sustained:

Value Changed From: $316,100.00 To: $261,000.00

Other:

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:03 pm Ended at (time): 1:36 pm

Peggy Laso
Chairperson (or Authorized Designee)

5/10/18
Date

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REV 60 0002e (w) (2/9/12)

Order of the Lewis County
Board of Equalization

Property Owner: Wm & Ginni Pistilli

Parcel Number(s): 014632005011

Assessment Year: 2016 Petition Number: 2016-208

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	$	57,900
☐ Improvements	$	258,200
☐ Minerals	$	
☐ Personal Property	$	
Total Value	$	316,100

BOE True and Fair Value Determination

☐ Land	$	57,900
☐ Improvements	$	203,100
☐ Minerals	$	
☐ Personal Property	$	
Total Value	$	261,000

This decision is based on our finding that:

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

By the Assessor's own admission, comparable 1 was not the best comparable to use.
The Assessor's comparables 2 and 3 were both better quality homes. After making adjustments, the board found that the value for the subject property ranged between $235,000 and $270,000.

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

Peggy Laso

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: 2017-020

Taxpayer's Name: John Wurst

Mailing Address: P.O. Box 91

City: Emmett State: ID Zip Code: 83617-0091

Taxpayer's Parcel No: 018065004000

Hearing Was Held On: April 26, 2018

Board Members Present: Peggy Laso, Russ Wigley, and Tom Crowson

Decision of Board:

Value Sustained: $51,500.00

Value Changed From: To:

Other:

Recorded on Tape No: Digital Recording

Hearing Began at (time): 11:06 am Ended at (time): 11:13 am

Peggy Laso
Chairperson (or Authorized Designee)

Date 5/10/18

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REV 60 0002e (w) (2/9/12)

Order of the Lewis County
Board of Equalization

Property Owner: John Wurst

Parcel Number(s): 018065004000

Assessment Year: 2017 Petition Number: 2017-020

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	$	51,500
☐ Improvements	$	
☐ Minerals	$	
☐ Personal Property	$	
Total Value	$	51,500

BOE True and Fair Value Determination

☐ Land	$	51,500
☐ Improvements	$	
☐ Minerals	$	
☐ Personal Property	$	
Total Value	$	51,500

This decision is based on our finding that:

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

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

Peggy Lasso
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: 2017-046

Taxpayer's Name: Patrick and Linda Gillaspie

Mailing Address: 171 Alpha Way

City: Onalaska State: WA Zip Code: 98570

Taxpayer's Parcel No: 009954015000

Hearing Was Held On: April 26, 2018

Board Members Present: Peggy Laso, Russ Wigley, and Tom Crowson

Decision of Board:

Value Sustained: $120,400.00

Value Changed From: To:

Other:

Recorded on Tape No: Digital Recording

Hearing Began at (time): 10:40 am Ended at (time): 11:03 am

Peggy Laso
Chairperson (or Authorized Designee)

5/10/18
Date

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REV 60 0002e (w) (2/9/12)

Order of the Lewis County
Board of Equalization

Property Owner: Patrick & Linda Gillaspie

Parcel Number(s): 009954015000

Assessment Year: 2017 Petition Number: 2017-046

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	$	52,900
☐ Improvements	$	67,500
☐ Minerals	$	
☐ Personal Property	$	
Total Value	$	120,400

BOE True and Fair Value Determination

☐ Land	$	52,900
☐ Improvements	$	67,500
☐ Minerals	$	
☐ Personal Property	$	
Total Value	$	120,400

This decision is based on our finding that:

The Petitioner did not provide the Board with any documentary evidence to support a lower value.

The comparable sales used by the Assessor were not clear, cogent, or compelling because the subject property is a log home and none of the comparable sales were log homes.

The Board supports the Assessor's determination of value based on the lack of evidence presented by the appellant and the fact that the Assessor has the 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

Peggy Loso

Chairperson (or Authorized Designee) Signature

Clerk's Signature

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

Order of the Lewis County
Board of Equalization

Property Owner: Mark Curry

Parcel Number(s): 019153003019

Assessment Year: 2017 Petition Number: 2017-104

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

☐ sustains ☒ overrules the determination of the assessor.

The issue before the Board is the 2017 removal from Farm and Agricultural program- 8.03 acres from parcel 019153003019.

This decision is based on our finding that:

The Board has reviewed all the information provided.

The Board made the following findings;

The Assessor's representative made claim that the petition did not include receipts for 3 out of 5 years. The Assessor's representative was mistaken, the taxpayer provided evidence that he was complaint 3 out of the 5 years.

The Board found that the appellant was compliant with how he was using the land. The only discrepancy is the appellant did not provide information to the Assessor's Office timely.

The Assessor did send out a notice of audit on July 10, 2017. That notice was not sent certified or registered so the board does not have verification that it was received by the taxpayer.

A second notice was sent on September 21, 2017. That notice was mailed certified, but was returned to the Assessor on October 18, 2017 as undeliverable and unable to forward.

A 30 day Notice of Intent to remove was sent via certified mail on November 15, 2017. On December 3, 2017 it was returned to the Assessor's Office. The copy of certification, as stamped by the post office, said return to sender, unclaimed, unable to forward.

On December 15, 2017 the Assessor removed the property from the program due to failure to comply with audit requests.

It was proven that the information provided by the Assessor's Office was undeliverable and unable to be forwarded; hence, the two notices were returned to the Assessor's Office, as evidenced by the documentation presented to the Board by the Assessor's Office.

It is the opinion of the board that the land is in compliance now, and was in compliance at the time of the removal. It is the belief of the Board that this property should not have been removed from the Farm and Agricultural program.

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 30th day of April, (year) 2018

Peggy Loso
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: 2017-053

Taxpayer's Name: John & Tammy Moore

Mailing Address: 150 Debra Lane

City: Onalaska State: WA Zip Code: 98570-9517

Taxpayer's Parcel No: 028162002003

Hearing Was Held On: April 26, 2018

Board Members Present: Peggy Laso, Dennis Blake, and Russ Wigley

Decision of Board:

Value Sustained:

Value Changed From: $526,700.00 To: $483,500.00

Other:

Recorded on Tape No: Digital Recording

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

Peggy Laso
Chairperson (or Authorized Designee)

6/26/18
Date

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REV 60 0002e (w) (2/9/12)

Order of the Lewis County
Board of Equalization

Property Owner: John & Tammy Moore

Parcel Number(s): 028162002003

Assessment Year: 2017 Petition Number: 2017-053

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	$	51,400	☐ Land	$	51,400
☐ Improvements	$	475,300	☐ Improvements	$	432,100
☐ Minerals	$		☐ Minerals	$	
☐ Personal Property	$		☐ Personal Property	$	
Total Value	$	526,700	Total Value	$	483,500

This decision is based on our finding that:

On June 21, 2018 Peggy Laso, Russ Wigley, and Dennis Blake made the following determination.

The Board overruled the Assessor's determination of value based on the evidence presented. The Board feels that the appellant's comparable sales proved that the Assessor's values were not correct.

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 27th day of June, (year) 2018

Peggy Laso

Chairperson (or Authorized Designee) Signature

Clerk's Signature

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