

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

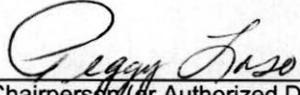
Petition No: 2016-142

Taxpayer's Name: <u>Nancy Friend</u>			
Mailing Address: <u>P.O. Box 12209</u>			
City: <u>Olympia</u>	State: <u>WA</u>	Zip Code: <u>98502</u>	

Taxpayer's Parcel No: <u>024137003011</u>	
Hearing Was Held On: <u>July 12, 2018</u>	
Board Members Present: <u>Peggy Laso, Dennis Blake, and Russ Wigley</u>	

Decision of Board:	
Value Sustained: <u>\$18,800.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>2:00 pm</u>	Ended at (time): _____



Chairperson (or Authorized Designee)

8/16/18

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: Nancy Friend
Parcel Number(s): 024137003011
Assessment Year: 2016 Petition Number: 2016-142

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> 18,800 </u>
<input type="checkbox"/> Improvements	\$	<u> 0 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 18,800 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 18,800 </u>
<input type="checkbox"/> Improvements	\$	<u> 0 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 18,800 </u>

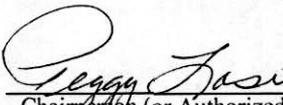
This decision is based on our finding that:

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

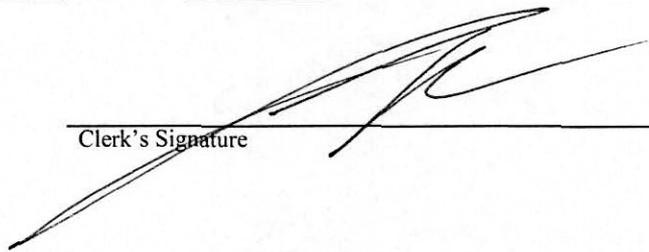
The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 6th day of August , (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

SHIPPED AUG 07 2018

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.

Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

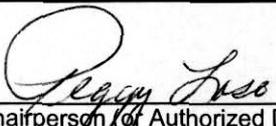
Petition No: 2016-211

Taxpayer's Name:	<u>Christi & Mitchell Capra</u>				
Mailing Address:	<u>343 Skate Creek Rd.</u>				
City:	<u>Ashford</u>	State:	<u>WA</u>	Zip Code:	<u>98304</u>

Taxpayer's Parcel No:	<u>011216041000</u>
Hearing Was Held On:	<u>July 12, 2018</u>
Board Members Present:	<u>Peggy Laso, Dennis Blake, and Russ Wigley</u>

Decision of Board:
Value Sustained: <u>\$135,600.00</u>
Value Changed From: _____ To: _____
Other:

Recorded on Tape No:	<u>Digital Recording</u>		
Hearing Began at (time):	<u>1:00 pm</u>	Ended at (time):	_____



Chairperson (or Authorized Designee)

8/16/18

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: Christi & Mitchell Capra

Parcel Number(s): 011216041000

Assessment Year: 2016

Petition Number: 2016-211

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>12,800</u>
<input type="checkbox"/> Improvements	\$	<u>122,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>135,600</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>12,800</u>
<input type="checkbox"/> Improvements	\$	<u>122,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>135,600</u>

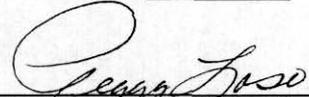
This decision is based on our finding that:

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

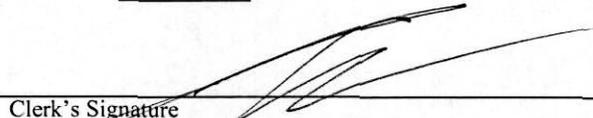
The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 6th day of August, (year) 2018



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.

SHIPPED AUG 07 2018

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: 2016-211

Taxpayer's Name: <u>Christi & Mitchell Capra</u>			
Mailing Address: <u>343 Skate Creek Rd.</u>			
City: <u>Ashford</u>	State: <u>WA</u>	Zip Code: <u>98304</u>	

Taxpayer's Parcel No: <u>011216041000</u>	
Hearing Was Held On: <u>November 9, 2017</u>	
Board Members Present: <u>Tom Crowson, Peggy Laso, and Paulette Eaton</u>	

Decision of Board:	
Value Sustained: <u>\$113,300</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)

12/13/17
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: Christi & Mitchell Capra

Parcel Number(s): 011216041000

Assessment Year: 2016

Petition Number: 2016-211

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>15,000</u>
<input type="checkbox"/> Improvements	\$	<u>98,300</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>113,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>15,000</u>
<input type="checkbox"/> Improvements	\$	<u>98,300</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>113,300</u>

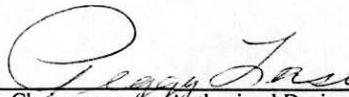
This decision is based on our finding that:

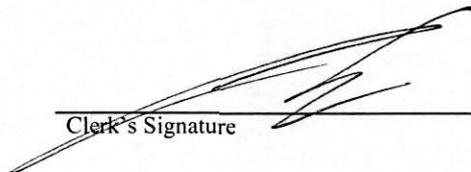
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 13th day of December, (year) 2017


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

SHIPPED DEC 18 2017

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: 2017-014

Taxpayer's Name: <u> Larry Davis </u>			
Mailing Address: <u> 232 Middle Fork Rd. </u>			
City: <u> Chehalis </u>	State: <u> WA </u>	Zip Code: <u> 98532 </u>	

Taxpayer's Parcel No: <u> 017236005000 </u>	
Hearing Was Held On: <u> July 12, 2018 </u>	
Board Members Present: <u> Peggy Laso, Dennis Blake, and Russ Wigley </u>	

Decision of Board:	
Value Sustained: <u> \$260,900.00 </u>	
Value Changed From: <u> </u>	To: <u> </u>
Other:	

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

 Peggy Laso
Chairperson (or Authorized Designee)

 8/16/18
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: Larry R. Davis

Parcel Number(s): 017236005000

Assessment Year: 2017

Petition Number: 2017-014

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> 50,700 </u>
<input type="checkbox"/> Improvements	\$	<u> 210,200 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 260,900 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 50,700 </u>
<input type="checkbox"/> Improvements	\$	<u> 210,200 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 260,900 </u>

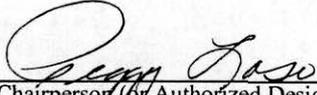
This decision is based on our finding that:

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

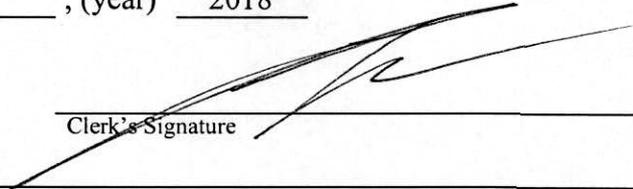
The Board concludes that the petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 6th day of August , (year) 2018



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.

SHIPPED AUG 07 2018

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

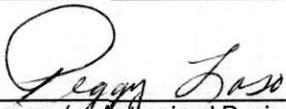
Petition No: 2017-023

Taxpayer's Name: <u>John & Bernadette Bruenn</u>			
Mailing Address: <u>101 Ebey Rd.</u>			
City: <u>Toledo</u>	State: <u>WA</u>	Zip Code: <u>98591</u>	

Taxpayer's Parcel No: <u>011437023001</u>	
Hearing Was Held On: <u>July 12, 2018</u>	
Board Members Present: <u>Peggy Laso, Dennis Blake, and Russ Wigley</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$221,300.00</u>	To: <u>\$206,000.00</u>
Other: _____	

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



Chairperson (or Authorized Designee)

8/16/18
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: John & Bernadette Bruenn
Parcel Number(s): 011437023001
Assessment Year: 2017 Petition Number: 2017-023

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>55,300</u>
<input type="checkbox"/> Improvements	\$	<u>166,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>221,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>40,000</u>
<input type="checkbox"/> Improvements	\$	<u>166,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>206,000</u>

This decision is based on our finding that:

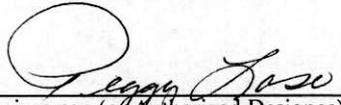
The Board overruled the Assessor's determination of value based on the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

The Board has reviewed the comparable sales provided by the Assessor's Office and felt those comparable sales were not clear, cogent, and compelling for many reasons. In addition, when there were discrepancies the Assessor's Office made no adjustments for the value. The land was proven to this Board to be very wet. It is the decision of this Board to reduce the land value to \$40,000, leaving the buildings and improvement value at \$166,000 for a total valuation of \$206,000.

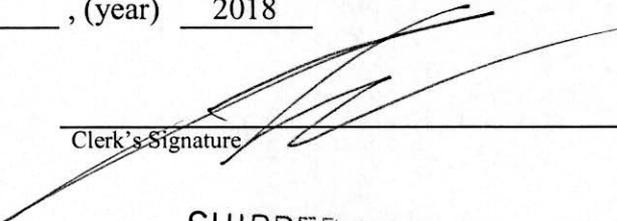
The Board concludes that the petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 6th day of August, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

SHIPPED AUG 07 2018

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.

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

Order of the Lewis County

Board of Equalization

Property Owner: William Fuller

Parcel Number(s): 021329021000

Assessment Year: 2017

Petition Number: 2017-024

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>48,900</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>48,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>36,900</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>36,900</u>

This decision is based on our finding that:

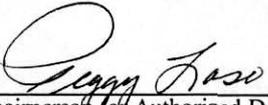
The Board overruled the Assessor's determination of value based upon the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

The Assessor's office agreed to a value in the amount of \$36,900. The appellant also agreed to that value at the time of the hearing. The Board also took into consideration the documentary evidence provided by the appellant and the Board feels that the evidence proved the reduced value.

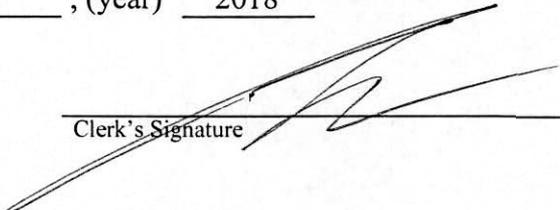
The Board concludes that the petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 6th day of August, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

SHIPPED AUG 07 2018

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.

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

Order of the Lewis County

Board of Equalization

Property Owner: William Fuller
Parcel Number(s): 021329022000
Assessment Year: 2017 Petition Number: 2017-025

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>66,200</u>
<input type="checkbox"/> Improvements	\$	<u>0</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>66,200</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>40,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>40,000</u>

This decision is based on our finding that:

The Board overruled the Assessor's determination of value based upon the evidence presented. The Board felt that the appellant proved the Assessor's valuation was not correct.

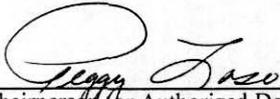
The Board is required to make a determination based upon the evidence presented to them at the hearing. This Board took into consideration the fact that the Assessor's comparable sales being in River Heights, are not clear cogent and compelling.

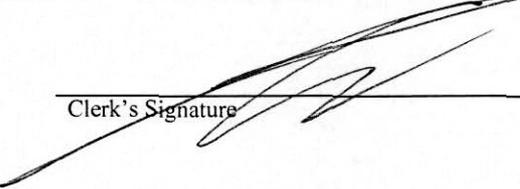
This Board also took into consideration the cost to make this piece of property buildable.

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 6th day of August, (year) 2018


Chairperson (or Authorized Designee) Signature


Clerk's Signature

SHIPPED AUG 07 2018

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.

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: 2017-148

Taxpayer's Name: <u> John & Jennifer Ball </u>			
Mailing Address: <u> 372 Cedar Creek Rd. </u>			
City: <u> Toledo </u>	State: <u> WA </u>	Zip Code: <u> 98591 </u>	

Taxpayer's Parcel No: <u> 005648000000 </u>	
Hearing Was Held On: <u> July 12, 2018 </u>	
Board Members Present: <u> Peggy Laso, Dennis Blake, and Russ Wigley </u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u> \$183,500.00 </u>	To: <u> \$126,000.00 </u>
Other: _____	

Recorded on Tape No: <u> Digital Recording </u>	
Hearing Began at (time): <u> 2:30 pm </u>	Ended at (time): _____



Chairperson (or Authorized Designee)

 10/11/18
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: John & Jennifer Ball
Parcel Number(s): 005648000000
Assessment Year: 2017 Petition Number: 2017-148

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>48,700</u>
<input type="checkbox"/> Improvements	\$	<u>134,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>183,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>48,700</u>
<input type="checkbox"/> Improvements	\$	<u>77,300</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>126,000</u>

This decision is based on our finding that:

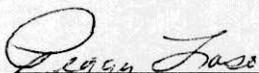
On October 11, 2018 the BOE made the following decision.

The Board overruled the Assessor's determination of value based on the evidence presented. This is based on the fact that the petitioner provided a cost to cure estimate regarding stabilizing the foundation and slab floor. The Board feels that the petitioner proved to the Board that the property has issues. The Board has reduced the value of the improvements by the cost to cure.

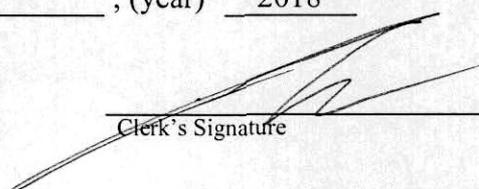
The Board concludes that the petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 11th day of October, (year) 2018



Chairperson (or Authorized Designee) Signature



Clerk's Signature

SHIPPED OCT 12 2018

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.

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