

Lewis

# County Board of Equalization

## Board Clerk's Record of Hearing

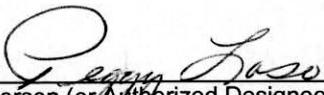
Petition No: 2017-099

Taxpayer's Name: <u>Elizabeth Laffranchini</u>			
Mailing Address: <u>388 Russel Rd.</u>			
City: <u>Winlock</u>	State: <u>WA</u>	Zip Code: <u>98596</u>	

Taxpayer's Parcel No: <u>015528003004</u>	
Hearing Was Held On: <u>September 13, 2018</u>	
Board Members Present: <u>Peggy Laso and Russ Wigley</u>	

Decision of Board:	
Value Sustained: <u>\$185,400.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>11:00 am</u>	Ended at (time): _____

  
Chairperson (or Authorized Designee)

10/11/18  
Date

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

Property Owner: Elizabeth Laffranchini  
Parcel Number(s): 015528003004  
Assessment Year: 2017 Petition Number: 2017-099

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>44,100</u>
<input type="checkbox"/> Improvements	\$	<u>141,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>185,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>44,100</u>
<input type="checkbox"/> Improvements	\$	<u>141,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>185,400</u>

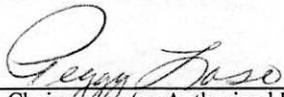
This decision is based on our finding that:

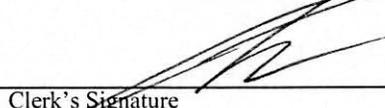
The Board sustained the Assessor's determination of value based on the evidence presented. The Board felt that the Assessor's comparable sales were very cogent and convincing.

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 24<sup>th</sup> day of September, (year) 2018

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

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

**NOTICE**

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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.

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

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

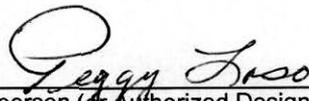
Petition No: 2017-097

Taxpayer's Name: <u>Carolyn Baker</u>			
Mailing Address: <u>881 Shorey Rd.</u>			
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>	

Taxpayer's Parcel No: <u>031930005000</u>	
Hearing Was Held On: <u>September 13, 2018</u>	
Board Members Present: <u>Peggy Laso, Tom Crowson, and Russ Wigley</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$56,500.00</u>	To: <u>\$19,000.00</u>
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)

10/11/18  
Date

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Order of the       Lewis       County

**Board of Equalization**

Property Owner: Carolyn Baker

Parcel Number(s): 031930005000

Assessment Year: 2017

Petition Number: 2017-097

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>14,300</u>
<input type="checkbox"/> Improvements	\$	<u>42,200</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>56,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>1,200</u>
<input type="checkbox"/> Improvements	\$	<u>18,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>19,000</u>

This decision is based on our finding that:

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

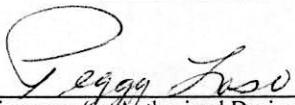
Based on the testimony of the Assessor's representative, there has been a manifest error on this property. The Assessor's office recommended reducing the value of the improvements to \$24,900.

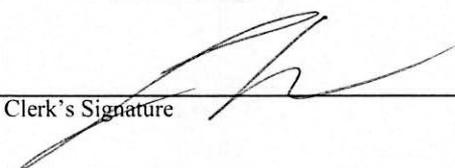
The Assessor's office provided no sales to the Board. This determination is based on a preponderance of evidence provided by the appellant.

The Board concludes 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 11<sup>th</sup> day of October, (year) 2018

  
\_\_\_\_\_  
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: 2017-034

Taxpayer's Name: <u>Alexis lessig</u>			
Mailing Address: <u>868 Kimberlin Mill Rd.</u>			
City: <u>Clever</u>	State: <u>MO</u>	Zip Code: <u>65631</u>	

Taxpayer's Parcel No: <u>021890000000</u>	
Hearing Was Held On: <u>September 13, 2018</u>	
Board Members Present: <u>Peggy Laso, Tom Crowson and Russ Wigley</u>	

Decision of Board:	
Value Sustained: <u>\$247,000.00</u>	
Value Changed From: _____	To: _____
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:30 pm</u>	Ended at (time): _____

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

10/11/18  
\_\_\_\_\_  
Date

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Order of the       Lewis       County

**Board of Equalization**

Property Owner:       Alexis Lessig        
Parcel Number(s):       021890000000        
Assessment Year:       2017       Petition Number:       2017-034      

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>      49,600      </u>
<input type="checkbox"/> Improvements	\$	<u>      197,400      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      247,000      </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>      49,600      </u>
<input type="checkbox"/> Improvements	\$	<u>      197,400      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      247,000      </u>

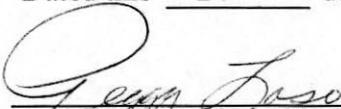
This decision is based on our finding that:

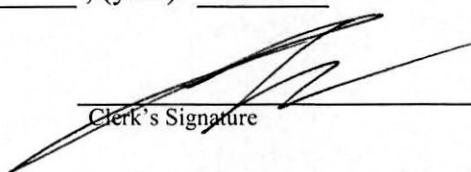
The Board sustained the Assessor's determination of value based on the evidence presented. The Board felt that the Assessor's comparable sales were very cogent and convincing.

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       24<sup>th</sup>       day of       September      , (year)       2018      

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

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

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County Board of Equalization

Board Clerk's Record of Hearing

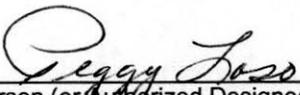
Petition No: 2017-019

Taxpayer's Name: Richard & Flora Olander  
Mailing Address: P.O. Box 1260  
City: Ridgefield State: WA Zip Code: 98642

Taxpayer's Parcel No: 015257005000  
Hearing Was Held On: September 13, 2018  
Board Members Present: Peggy Laso, Tom Crowson, and Russ Wigley

Decision of Board:  
Value Sustained: \$42,500.00  
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_  
Other:

Recorded on Tape No: Digital Recording  
Hearing Began at (time): 2:00 pm Ended at (time): \_\_\_\_\_

  
Chairperson (or Authorized Designee)

  
Date

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Order of the       Lewis       County

**Board of Equalization**

Property Owner: Richard & Flora Olander

Parcel Number(s): 015257005000

Assessment Year: 2017

Petition Number: 2017-019

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>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>8,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>42,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>8,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>42,500</u>

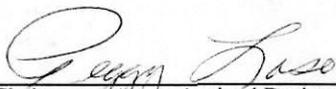
This decision is based on our finding that:

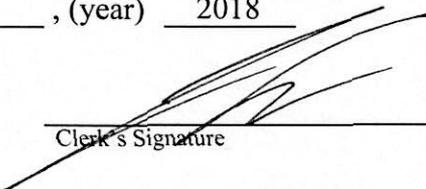
The Board sustained the Assessor's determination of value based on the evidence presented, even though the appellant provided the Board with four sales. The sales provided were not clear cogent or compelling. The Board felt that the Assessor's comparable sales were clear.

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 24<sup>th</sup> day of September, (year) 2018

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

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

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