

Board Clerk's Record of Hearing

Petition No: 2017-030

Taxpayer's Name: Thomas Pagano
Mailing Address: 1806 N Puget Sound Ave
City: Tacoma State: WA Zip Code: 98406

Taxpayer's Parcel No: 035048003004
Hearing Was Held On: October 18, 2018
Board Members Present: Peggy Laso, Tom Crowson, and Russ Wigley

Decision of Board:
Value Sustained: \$18,900.00
Value Changed From: To:
Other:

Recorded on Tape No: Digital Recording
Hearing Began at (time): 2:15 pm Ended at (time): 2:37 pm

Peggy Laso
Chairperson (or Authorized Designee)

11/15/18
Date

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Order of the  Lewis  County

Board of Equalization

Property Owner:  Thomas Pagano

Parcel Number(s):  035048003004

Assessment Year:  2017  Petition Number:  2017-030

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> 18,900 </u> |
| <input type="checkbox"/> Improvements      | \$ | <u> </u>        |
| <input type="checkbox"/> Minerals          | \$ | <u> </u>        |
| <input type="checkbox"/> Personal Property | \$ | <u> </u>        |
| Total Value                                | \$ | <u> 18,900 </u> |

**BOE True and Fair Value Determination**

|  |    |                 |
|--|----|-----------------|
| <input type="checkbox"/> Land              | \$ | <u> 18,900 </u> |
| <input type="checkbox"/> Improvements      | \$ | <u> </u>        |
| <input type="checkbox"/> Minerals          | \$ | <u> </u>        |
| <input type="checkbox"/> Personal Property | \$ | <u> </u>        |
| Total Value                                | \$ | <u> 18,900 </u> |

This decision is based on our finding that:

The Board sustained the Assessor's determination of value based on the evidence presented. The petitioner provided no documentary evidence to prove a lower 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  19<sup>th</sup>  day of  October , (year)  2018

Peggy Lazo   
Chairperson (or Authorized Designee) Signature

[Signature]   
Clerk's Signature

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## 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](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: 2017-049

|                                       |                  |                        |  |
|---------------------------------------|------------------|------------------------|--|
| Taxpayer's Name: <u>Paul Peterson</u> |                  |                        |  |
| Mailing Address: <u>P. O. Box 507</u> |                  |                        |  |
| City: <u>Randle</u>                   | State: <u>WA</u> | Zip Code: <u>98377</u> |  |

|  |  |
|--|--|
| Taxpayer's Parcel No: <u>032031004000</u>                              |  |
| Hearing Was Held On: <u>October 18, 2018</u>                           |  |
| Board Members Present: <u>Peggy Laso, Tom Crowson, and Russ Wigley</u> |  |

|                                      |           |
|--------------------------------------|-----------|
| Decision of Board:                   |           |
| Value Sustained: <u>\$186,900.00</u> |           |
| Value Changed From: _____            | To: _____ |
| Other:                               |           |

|   |                        |
|---|------------------------|
| Recorded on Tape No: <u>Digital Recording</u> |                        |
| Hearing Began at (time): <u>9:30 am</u>       | Ended at (time): _____ |

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

11/15/18  
\_\_\_\_\_  
Date

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Order of the     Lewis     County

**Board of Equalization**

Property Owner: Paul Peterson  
Parcel Number(s): 032031004000  
Assessment Year: 2017 Petition Number: 2017-049

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>6,300</u>      |
| <input type="checkbox"/> Improvements      | \$ | <u>180,600</u>    |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>186,900</u>    |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>6,300</u>      |
| <input type="checkbox"/> Improvements      | \$ | <u>180,600</u>    |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>186,900</u>    |

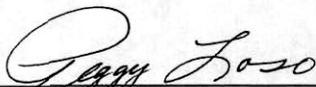
This decision is based on our finding that:

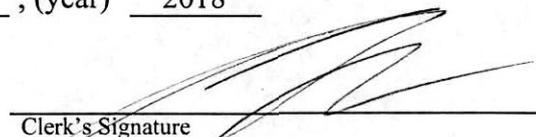
The Board sustained the Assessor's determination of value based on the evidence presented. The petitioner provided no comparable sales to prove otherwise.

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 19<sup>th</sup> day of October, (year) 2018

  
\_\_\_\_\_  
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: Steve Pallas  
Parcel Number(s): 017721003000  
Assessment Year: 2017 Petition Number: 2017-122

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>42,900</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>322,200</u>    |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>365,100</u>    |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>42,900</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>255,000</u>    |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>297,900</u>    |

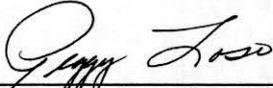
This decision is based on our finding that:

The Board overruled the Assessor's determination of value based on the evidence presented. During the hearing there was recognition of a manifest error admitted to by the Assessor's Office. The Board has taken into consideration all the information provided. This determination is based on the comparable sale provided by the petitioner in the amount of \$185,000 plus the added value of \$113,000 for the additional outbuildings on the subject property. The Board noted that the comparable sales used by the Assessor's Office were all residential and not comparable to the subject property due to it being a pole building.

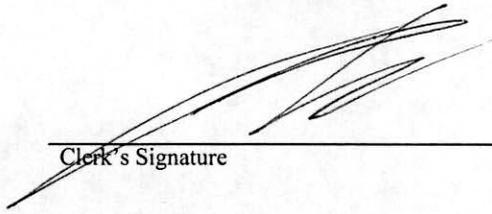
The Board concludes that the petitioner did provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 19<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

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Lewis

County Board of Equalization

Board Clerk's Record of Hearing

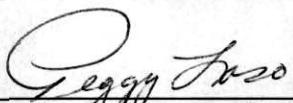
Petition No: 2017-065, 2017-066,  
2017-067

Taxpayer's Name: Phillip and Melanie Migliaccio  
Mailing Address: 320 Kenyon St.  
City: Lynchburg State: VA Zip Code: 24501

Taxpayer's Parcel No: 003417014000, 002982001000, 004317000000  
Hearing Was Held On: October 18, 2018  
Board Members Present: Peggy Laso, Tom Crowson, and Russ Wigley

Decision of Board:  
Value Sustained: see individual order  
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_  
Other:

Recorded on Tape No: Digital Recording  
Hearing Began at (time): 2:33 pm Ended at (time): 3:31 pm

  
Chairperson (or Authorized Designee)

12/6/18  
Date

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

Property Owner: Phillip and Melanie Migliaccio  
Parcel Number(s): 003417014000  
Assessment Year: 2017 Petition Number: 2017-065

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>23,800</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>86,700</u>     |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>110,500</u>    |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>23,800</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>86,700</u>     |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>110,500</u>    |

This decision is based on our finding that:

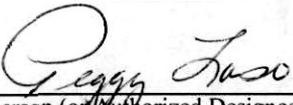
The Board sustained the Assessor's determination of value based upon the evidence presented.

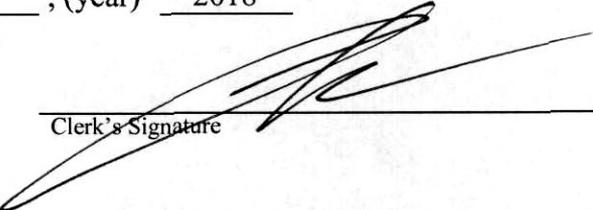
The testimony from the Assessor's office indicated that the Assessor's office made economic adjustments to this property. The Board feels the comparable sales provided by the Assessor's office were clear cogent and compelling.

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 6<sup>th</sup> day of December, (year) 2018

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

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

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

Property Owner: Phillip and Melanie Migliaccio  
Parcel Number(s): 002982001000  
Assessment Year: 2017 Petition Number: 2017-066

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>17,100</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>196,200</u>    |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>213,300</u>    |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>17,100</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>196,200</u>    |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>213,300</u>    |

This decision is based on our finding that:

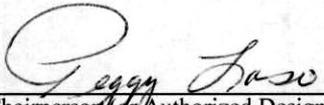
The Board sustained the Assessor's determination of value based upon the evidence presented.

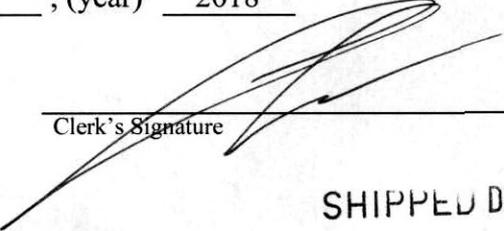
The Board felt the Assessor's comparable sales were clear, cogent, and compelling.

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 6<sup>th</sup> day of December, (year) 2018

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

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

SHIPPED DEC 07 2018

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

Property Owner: Phillip and Melanie Migliaccio  
Parcel Number(s): 004317000000  
Assessment Year: 2017 Petition Number: 2017-067

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>23,400</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>76,000</u>     |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>99,400</u>     |

**BOE True and Fair Value Determination**

|  |    |                   |
|--|----|-------------------|
| <input type="checkbox"/> Land              | \$ | <u>23,400</u>     |
| <input type="checkbox"/> Improvements      | \$ | <u>76,000</u>     |
| <input type="checkbox"/> Minerals          | \$ | <u>          </u> |
| <input type="checkbox"/> Personal Property | \$ | <u>          </u> |
| Total Value                                | \$ | <u>99,400</u>     |

This decision is based on our finding that:

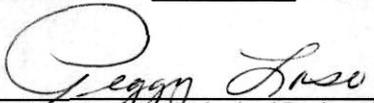
The Board sustained the Assessor's determination of value based upon the evidence presented.

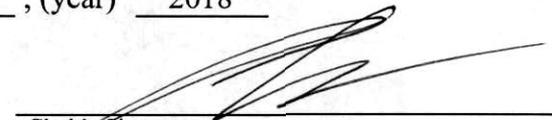
This property has many issues that were made apparent to this Board by written and verbal testimony of the appellant. There are issues with the property, that by their admission, the Assessor's Office was not aware of. This petitioner provided cost to cure but the cost did not explain why the items needed to be repaired, only the fact that there were estimates to repair. During the hearing the appellant testified that the property was flooded, and the Assessor's Office said they had no information about that in their files. The appellant also noted foundation issues. The Assessor's representative and appellant agreed that the Assessor's representative would contact the appellant and do a physical inspection of the interior of the 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 6<sup>th</sup> day of December, (year) 2018

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

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

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