

Lewis County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2015-004, 2015-006,
and 2015-007

Taxpayer's Name: <u>Brown Mortuary Service Inc.</u>			
Mailing Address: <u>202 N Lindsay Rd., Suite 201</u>			
City: <u>Mesa</u>	State: <u>AZ</u>	Zip Code: <u>85213</u>	

Taxpayer's Parcel No: <u>004004000000, 004005000000, and 005653000000</u>	
Hearing Was Held On: <u>March 23, 2017</u>	
Board Members Present: <u>Paulette Eaton, Tom Crownson, Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: _____	To: _____
Other: <u>See Individual order</u>	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>9:00 a.m.</u>	Ended at (time): <u>9:30 a.m.</u>



Chairperson (or Authorized Designee)

4/20/17

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Brown Mortuary Services Inc.

Parcel Number(s): 004004000000

Assessment Year: 2015

Petition Number: 2015-004

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>65,000</u>
<input type="checkbox"/> Improvements	\$	<u>320,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>385,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>65,000</u>
<input type="checkbox"/> Improvements	\$	<u>320,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>385,000</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 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 20th day of April, (year) 2017



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: Brown Mortuary Services Inc.
 Parcel Number(s): 004005000000
 Assessment Year: 2015 Petition Number: 2015-006

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> 75,000 </u>
<input type="checkbox"/> Improvements	\$	<u> 40,700 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 115,700 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 75,000 </u>
<input type="checkbox"/> Improvements	\$	<u> 40,700 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 115,700 </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 concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this 20th day of April , (year) 2017



 Chairperson (or Authorized Designee) Signature



 Clerk's Signature

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Order of the Lewis County
Board of Equalization

Property Owner: Brown Mortuary Services Inc.

Parcel Number(s): 005653000000

Assessment Year: 2015

Petition Number: 2015-007

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>157,900</u>
<input type="checkbox"/> Improvements	\$	<u>10,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>167,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>157,900</u>
<input type="checkbox"/> Improvements	\$	<u>10,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>167,900</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 concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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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: 2015-005

Taxpayer's Name: Sticklin Funeral Chapel Inc.

Mailing Address: 202 N Lindsay Rd., Suite 201

City: Mesa

State: AZ

Zip Code: 85213

Taxpayer's Parcel No: 003682047311

Hearing Was Held On: March 23, 2017

Board Members Present: Paulette Eaton, Johnny Dunnagan, and Tom Crowson

Decision of Board:

Value Sustained: \$766,300.00

Value Changed From: _____ To: _____

Other:

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:00 a.m.

Ended at (time): 9:30 a.m.



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4/20/17

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Sticklin Funeral Chapel Inc.
Parcel Number(s): 003682047311
Assessment Year: 2015 Petition Number: 2015-005

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>342,800</u>
<input type="checkbox"/> Improvements	\$	<u>423,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>766,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>342,800</u>
<input type="checkbox"/> Improvements	\$	<u>423,500</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>766,300</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 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 20th day of April, (year) 2017



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: 2015-090 & 2015-091

Taxpayer's Name:	<u>Jack Kerr</u>		
Mailing Address:	<u>P.O. Box 749</u>		
City:	<u>Randle</u>	State:	<u>WA</u>
		Zip Code:	<u>98377</u>

Taxpayer's Parcel No:	<u>031663004000 and 031663000000</u>		
Hearing Was Held On:	<u>March 23, 2017</u>		
Board Members Present:	<u>Peggy Laso, Tom Crowson, and Johnny Dunnagan</u>		

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

Recorded on Tape No:	<u>Digital Recording</u>		
Hearing Began at (time):	<u>1:15 p.m.</u>	Ended at (time):	<u>2:30 p.m.</u>


Chairperson (or Authorized Designee)

4/20/2017
Date

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: Jack Kerr
Parcel Number(s): 031663000000
Assessment Year: 2015 Petition Number: 2015-091

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>21,200</u>
<input type="checkbox"/> Improvements	\$	<u>59,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>80,400</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>21,200</u>
<input type="checkbox"/> Improvements	\$	<u>59,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>80,400</u>

This decision is based on our finding that:

Johnny Dunnagan abstained.

The Board supports the Assessor's determination of value based on the evidence presented. Both parties supplied comparable sales. The Board did not feel that the petitioner provided enough information needed to change the value.

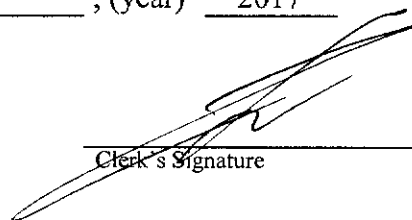
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this 20th day of April, (year) 2017



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: 2015-092 & 2015-093

Taxpayer's Name: <u>Kathy Heimbigner</u>			
Mailing Address: <u>120 Chinook Rd.</u>			
City: <u>Randle</u>	State: <u>WA</u>	Zip Code: <u>98377</u>	

Taxpayer's Parcel No: <u>031665001000 and 031526006000</u>	
Hearing Was Held On: <u>March 23, 2017</u>	
Board Members Present: <u>Peggy Laso, Tom Crowson, and Johnny Dunnagan</u>	

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

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:15 p.m.</u>	Ended at (time): <u>2:30 p.m.</u>



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Order of the Lewis County

Board of Equalization

Property Owner: Kathy Heimbigner

Parcel Number(s): 031665001000

Assessment Year: 2015

Petition Number: 2015-092

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> 35,000 </u>
<input type="checkbox"/> Improvements	\$	<u> 117,500 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 152,500 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 35,000 </u>
<input type="checkbox"/> Improvements	\$	<u> 95,000 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 130,000 </u>

This decision is based on our finding that:

Johnny Dunnagan abstained.

The Board overrules the Assessor's value based on the testimony and evidence presented. The board made their determination based on the Assessor's comparable sales being newer homes. The Board feels that Ms. Heimbigners comparable sales one and three are the closest comparable to the subject property and the Board based their determination of value on those two sales.

Parcel #	Sale Price	Sale Date
031854001006	\$132,000	8-5-14
028854003001	\$127,500	8-30-13

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Chairperson (or Authorized Designee) Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Order of the Lewis County
Board of Equalization

Property Owner: Kathy Heimbigner
Parcel Number(s): 031526006000
Assessment Year: 2015 Petition Number: 2015-093

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> 12,700 </u>
<input type="checkbox"/> Improvements	\$	<u> 44,400 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 57,100 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 12,700 </u>
<input type="checkbox"/> Improvements	\$	<u> 44,400 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 57,100 </u>

This decision is based on our finding that:

Johnny Dunnagan abstained.


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.

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