

Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**

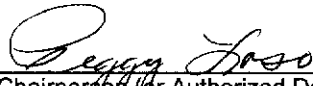
Petition No: 2016-099 through 2016-102

Taxpayer's Name:	<u>Leland McMurphy</u>				
Mailing Address:	<u>4935 Brickyard Rd.</u>				
City:	<u>Tillamook</u>	State:	<u>OR</u>	Zip Code:	<u>97141</u>

Taxpayer's Parcel No:	<u>See individual orders</u>
Hearing Was Held On:	<u>August 17, 2017</u>
Board Members Present:	<u>Peggy Laso, Tom Crowson, Richard Tausch, Dennis Blake, and Russ Wigley</u>

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

Recorded on Tape No:	<u>Digital Recording</u>		
Hearing Began at (time):	<u>9:08 am</u>	Ended at (time):	<u>10:11 am</u>



Chairperson (or Authorized Designee)

9-12-17

Date

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Order of the       Lewis       County

**Board of Equalization**

Property Owner: Leland McMurphy

Parcel Number(s): 007545002000

Assessment Year: 2016

Petition Number: 2016-099

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>171,400</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>171,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>171,400</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>171,400</u>

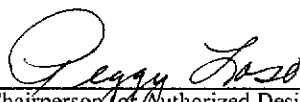
This decision is based on our finding that:

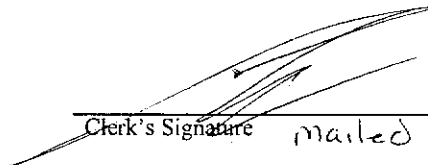
The Board supports the Assessor's determination of value based on the evidence presented. The appellant provided one comparable to the subject property. The appellants comparable sale was in a tree program and did not show proof of value of the timber had it been sold. The Board felt that the comparable 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 12<sup>th</sup> day of September, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature    mailed    9/14/17

### 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

Order of the       Lewis       County

Board of Equalization

Property Owner: Leland McMurphy

Parcel Number(s): 007545004000

Assessment Year: 2016

Petition Number: 2016-100

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>102,800</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>102,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>102,800</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>102,800</u>

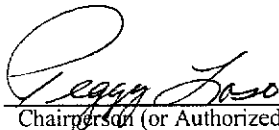
This decision is based on our finding that:

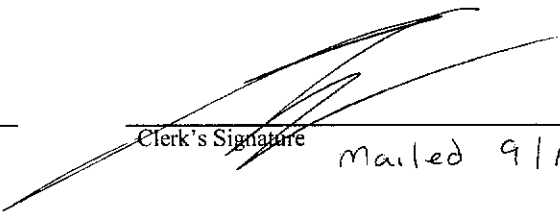
The Board supports the Assessor's determination of value based on the evidence presented. The appellant provided one comparable to the subject property. The appellants comparable sale was in a tree program and did not show proof of value of the timber had it been sold. The Board felt that the comparable 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 12<sup>th</sup> day of September, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed 9/14/17

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

Order of the     Lewis     County

**Board of Equalization**

Property Owner: Leland McMurphy

Parcel Number(s): 07545001000

Assessment Year: 2016

Petition Number: 2016-101

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>96,600.00</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>96,600.00</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>96,600</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>96,600</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The appellant provided one comparable to the subject property. The appellants comparable sale was in a tree program and did not show proof of value of the timber had it been sold. 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 12<sup>th</sup> day of September, (year) 2017

Peggy Irso  
Chairperson (or Authorized Designee) Signature

[Signature]  
Clerk's Signature  
mailed 9/14/17

### NOTICE

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

Order of the Lewis County  
Board of Equalization

Property Owner: Leland McMurphy  
Parcel Number(s): 007154003000  
Assessment Year: 2016 Petition Number: 2016-102

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>33,300</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>33,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>33,300</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>33,300</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The appellant provided one comparable to the subject property. The appellants comparable sale was in a tree program and did not show proof of value of the timber had it been sold. 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 12<sup>th</sup> day of September, (year) 2017

Peggy Liso  
Chairperson (or Authorized Designee) Signature

[Signature]  
Clerk's Signature  
mailed  
9/14/17



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

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

Petition No: 2016-227 & 2016-228

Taxpayer's Name: <u>Leslie Niemi</u>		
Mailing Address: <u>4538 Thackeray PI NE</u>		
City: <u>Seattle</u>	State: <u>WA</u>	Zip Code: <u>98105</u>

Taxpayer's Parcel No: <u>024027003000 &amp; 124027003000</u>	
Hearing Was Held On: <u>August 17, 2017</u>	
Board Members Present: <u>Peggy Laso, Tom Crowson, Richard Tausch, Dennis Blake</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$216,100.00</u>	To: <u>\$94,529</u>
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:13 pm</u>	Ended at (time): <u>2:45 pm</u>

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

11/16/17  
\_\_\_\_\_  
Date

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

Property Owner: Leslie S Niemi Estate  
Parcel Number(s): 024027003000 & 124027003000  
Assessment Year: 2016 Petition Number: 2016-227 & 2016-228

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>112,000</u>
<input type="checkbox"/> Improvements	\$	<u>104,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>216,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>56,000</u>
<input type="checkbox"/> Improvements	\$	<u>38,529</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>94,529</u>

Ross Nielson at the start of the hearing informed the Board of a manifest error. He stated that this is really one parcel. The parcel that starts with a 1 was a split due to a senior exemption. The property is a 10 acre parcel with two residences on it. The land was then valued incorrectly. He stated he had valued the parcels as two 5 acre parcels at a higher rate, and should have assessed it as one 10 acre parcel, dropping the value down to \$75,700 total for the land. He stated the value should run as one parcel instead of two separate parcels. The Assessor's Office made a recommendation of lowering the total value of the land to \$75,700.

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Ms. Erikson asked if the Manifest error correction would be corrected for the previous year. Mr. Nielson stated that it does not have anything to do with this hearing but he could go back three years due to the manifest error if the previous value was also not correct.

Ms. Erikson also noted during the hearing that the property is a 9.3 acre parcel and not a 10 acre parcel.

**This decision is based on our finding that:**

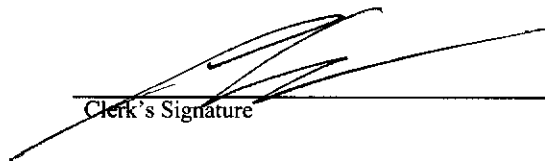
The Board took into consideration all the information provided. The Board feels that the appraisal provided by the appellant best supports this value. The Board decision is based on a preponderance of evidence provided by the appellant.

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 26th day of October, (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: 2016-082

Taxpayer's Name: <u>Kyle &amp; Tina Corry</u>			
Mailing Address: <u>454 Harmon Rd. Unit 26</u>			
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>	

Taxpayer's Parcel No: <u>See individual orders</u>	
Hearing Was Held On: <u>August 17, 2017</u>	
Board Members Present: <u>Peggy Laso, Tom Crowson, Richard Tausch, and Dennis Blake</u>	

Decision of Board:	
Value Sustained: <u>\$246,600</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>2:47 pm</u>	Ended at (time): <u>3:06 pm</u>

  
Chairperson (or Authorized Designee)

9-12-17  
Date

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Order of the       Lewis       County

Board of Equalization

Property Owner:   Kyle and Tina Corry  

Parcel Number(s):   018248007000  

Assessment Year:   2016  

Petition Number:   2016-082  

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>      39,400      </u>
<input type="checkbox"/> Improvements	\$	<u>      207,200      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      246,600      </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>      39,400      </u>
<input type="checkbox"/> Improvements	\$	<u>      207,200      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      246,600      </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 reviewed both the petitioners and Assessor's comparable sales and felt that the Assessor's comparable sales 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   12<sup>th</sup>   day of   September  , (year)   2017  



Chairperson (or Authorized Designee) Signature



Clerk's Signature

mailed 9/14/17

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