

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

Petition No: 2016-014

Taxpayer's Name: <u>Raindrop Properties, LLC</u>			
Mailing Address: <u>114 W. Magnolia Ave.</u>			
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>	

Taxpayer's Parcel No: <u>0216290020000</u>	
Hearing Was Held On: <u>August 24, 2017</u>	
Board Members Present: <u>Peggy Laso, Tom Crowson, Russ Wigley, Dennis Blake</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: _____	To: _____
Other: <u>Designated Forest Land</u>	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>9:06 am</u>	Ended at (time): <u>10:04 am</u>



Chairperson (or Authorized Designee)

8/16/17

Date

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Order of the Lewis County
Board of Equalization

Property Owner: Raindrop Properties, LLC

Parcel Number(s): 0216290020000

Assessment Year: 2016

Petition Number: 2016-014

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains overrules the determination of the assessor.

The issue before the Board is the 2016 removal of Designated Forest Land Acres- 5.49 acres from parcel 021629002000.

Raindrop Properties:

The property was purchased through a sheriff's foreclosure auction in June of 2015. Per the petitioners they were not able to do anything with the property for 1 year following purchase due to the one year property owners right of redemption.

The property was originally harvested in 2009 or 2010 and was planted in 2011.

Once Raindrop property deed was in their possession they sprayed the vegetation on June 27, 2016 to remove maple sprouts and blackberries. After it was sprayed and the vegetation had died Mr. Johnstone went back to the property and did an assessment. That assessment concluded that the property meets the requirements.

The petitioner provided a survey dated 3/27/17. The survey showed 11 plots that equal 2.63 trees average per plot, which equals 263 trees per acre. The State requires 190 trees per acre.

Assessor's Office:

In 2016, they were noticed of the Sheriff sale.

The property owner has 3 years to replant property following the harvest. The Assessor's Office uses an aerial view that is updated once every six years, to make a determination regarding compliance. The Assessor's Office then went and inspected the property. They felt that in 2016, the property was not in compliance.

Mr. Nielson stated they are not saying that the property owner is out of compliance with their forest management plan, but at the time of inspection it had been out of compliance.

The Assessor's Office does aerial audits on forest land properties once every six years.

The majority of properties that are removed from Designated Forest Land receive a notice of intent to remove. This allows a property owner an opportunity to comply before a removal. In this situation, this property was a Sheriff's sale, so we do not provide a notice of intent to remove.

This decision is based on our finding

The Board has reviewed all the information provided.

The appellant stated that during the time period in question, they did no planting of additional trees. This property was always under a timber management plan and this property was in compliance with WAC 222-34-010. The appellant stated that all they did with this land was to spray and remove the underbrush.

It is the opinion of the board that the land is in compliance now, and was in compliance at the time of the removal. It is the belief of the Board that this property should not have been removed from the Designated Forest Land Program.

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 26th day of October, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2016-090

Taxpayer's Name: Gene & Roberta Segrist

Mailing Address: 2929 E. Garnet Lane

City: Orange

State: CA

Zip Code: 92869

Taxpayer's Parcel No: 750020403068

Hearing Was Held On: August 24, 2017

Board Members Present: Peggy Laso, Tom Crowson, Russ Wigley, Dennis Blake

Decision of Board:

Value Sustained: _____

Value Changed From: \$52,700.00 To: \$24,000.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:33 pm

Ended at (time): 2:18 pm

Peggy Laso
Chairperson (or Authorized Designee)

11/14/17
Date

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Order of the Lewis County
Board of Equalization

Property Owner: Gene & Roberta Segrist

Parcel Number(s): 750020403068

Assessment Year: 2016

Petition Number: 2016-090

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	\$	_____
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	52,700
Total Value	\$	52,700

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	_____
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	24,000
Total Value	\$	24,000

This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony and evidence presented. Even though the Assessor provided three comparable sales, all three comparable sales were in a well maintained park. The Board does not feel that information was compelling. The Board reviewed the appraisal provided by the appellant, and in that appraisal there were more than six mobile homes sales that supported a lower value.

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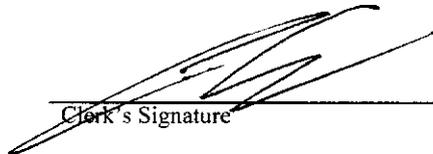
The Board concludes that the Petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 26th day of October, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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

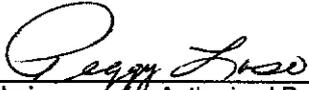
Petition No: 2016-202

Taxpayer's Name: <u>Corey William</u>		
Mailing Address: <u>7001 Seaview Ave NW Suite 160-694</u>		
City: <u>Seattle</u>	State: <u>WA</u>	Zip Code: <u>98117</u>

Taxpayer's Parcel No: <u>008400004001</u>	
Hearing Was Held On: <u>August 24, 2017</u>	
Board Members Present: <u>Peggy Laso, Tom Crowson, Russ Wigley, Dennis Blake</u>	

Decision of Board:	
Value Sustained: <u>\$49,000.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>2:22 pm</u>	Ended at (time): <u>2:44 pm</u>



Chairperson (or Authorized Designee)

11/16/17

Date

Order of the Lewis County

Board of Equalization

Property Owner: Corey William, Trustee of the Williams Living Trust

Parcel Number(s): 008400004001

Assessment Year: 2016 Petition Number: 2016-202

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>11,400</u>
<input type="checkbox"/> Improvements	\$	<u>37,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>49,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>11,400</u>
<input type="checkbox"/> Improvements	\$	<u>37,600</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>49,000</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 felt that one of the comparable sales provided by the Assessor's office was more comparable to the subject property. The Board did not feel that the other two sales were adequate to use due to being single wides.

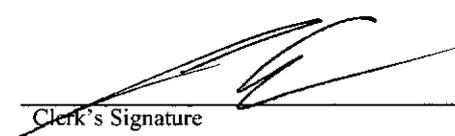
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this 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: 2016-136

Taxpayer's Name: <u>Loren George</u>		
Mailing Address: <u>P.O. BOx 88</u>		
City: <u>Onalaska</u>	State: <u>WA</u>	Zip Code: <u>98570</u>

Taxpayer's Parcel No: <u>033504001012</u>	
Hearing Was Held On: <u>August 24, 2017</u>	
Board Members Present: <u>Peggy Laso, Russ Wigley, Tom Crowson, and Dennis Blake</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$58,500.00</u>	To: <u>\$45,000.00</u>
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:11 am</u>	Ended at (time): <u>10:50 am</u>



Chairperson (or Authorized Designee)

11/14/17

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Loren George
Parcel Number(s): 033504001012
Assessment Year: 2016 Petition Number: 2016-136

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>58,500</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>58,500</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>45,000</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>45,000</u>

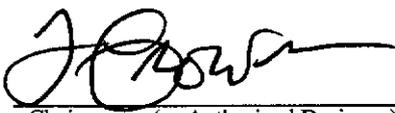
This decision is based on our finding that:

The Board has reviewed all information provided. It is the opinion of this Board that the three comparable sales used by the Assessor's office are not comparable to the subject property, based on the fact that they are in a village, they have all utilities, access to the lake, and access to restaurant and marina. The Board feels that the appellant comparable sales are more comparable to the subject property.

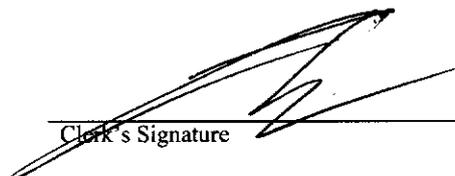
The Board concludes that the Petitioner provided clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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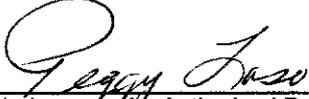
Petition No: 2016-137

Taxpayer's Name: <u>Loren George</u>			
Mailing Address: <u>P.O. BOx 88</u>			
City: <u>Onalaska</u>	State: <u>WA</u>	Zip Code: <u>98570</u>	

Taxpayer's Parcel No: <u>033504001017</u>	
Hearing Was Held On: <u>August 24, 2017</u>	
Board Members Present: <u>Peggy Laso, Tom Crowson, Russ Wigley, and Dennis Blake</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$58,500.00</u>	To: <u>\$45,000.00</u>
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:11 am</u>	Ended at (time): <u>10:50 am</u>



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