

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


Petition No: 2016-116 to 2016-122

Taxpayer's Name: <u>Gregory Murphy</u>		
Mailing Address: <u>P.O. Box 584</u>		
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>

Taxpayer's Parcel No: <u>See individual Orders</u>
Hearing Was Held On: <u>August 31, 2017</u>
Board Members Present: <u>Peggy Laso, Tom Crowson, Dennis Blake, and Russ Wigley</u>

Decision of Board:
Value Sustained: _____
Value Changed From: _____ To: _____
Other: _____

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>9:13 am</u> Ended at (time): <u>10:18 am</u>

  
Chairperson (or Authorized Designee)

11/20/17  
Date

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Order of the       Lewis       County

**Board of Equalization**

Property Owner: Gregory Murphy

Parcel Number(s): 001299000000

Assessment Year: 2016

Petition Number: 2016-116

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>17,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>17,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>17,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>17,000</u>

This decision is based on our finding that:


On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.


The Board supports the Assessor's determination of value based on the evidence presented. 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 20<sup>th</sup> 21<sup>st</sup> GA day of November, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

### 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: Gregory Murphy

Parcel Number(s): 021303000000

Assessment Year: 2016

Petition Number: 2016-117

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>10,100</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>10,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>10,100</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>10,100</u>

This decision is based on our finding that:

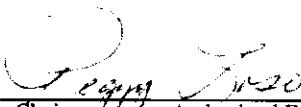
On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.

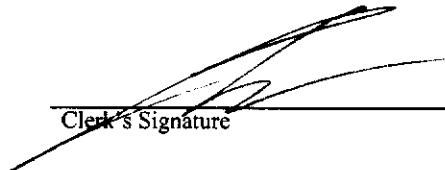
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 20<sup>th</sup> day of November, (year) 2017

  
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: Gregory Murphy

Parcel Number(s): 001300000000

Assessment Year: 2016

Petition Number: 2016-118

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>17,000</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>17,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>17,000</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>17,000</u>

This decision is based on our finding that:

On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.

The Board supports the Assessor's determination of value based on the evidence presented. 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 20<sup>th</sup> day of November, (year) 2017

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: Gregory Murphy

Parcel Number(s): 001534000000

Assessment Year: 2016

Petition Number: 2016-119

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>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>42,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>67,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>42,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>67,000</u>

This decision is based on our finding that:

On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.

The Board supports the Assessor's determination of value based on the evidence presented. 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 20<sup>th</sup> day of November, (year) 2017

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: Gregory Murphy

Parcel Number(s): 002900001001

Assessment Year: 2016

Petition Number: 2016-120

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>12,000</u>
<input type="checkbox"/> Improvements	\$	<u>58,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>70,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>12,000</u>
<input type="checkbox"/> Improvements	\$	<u>58,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>70,000</u>

This decision is based on our finding that:

On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.

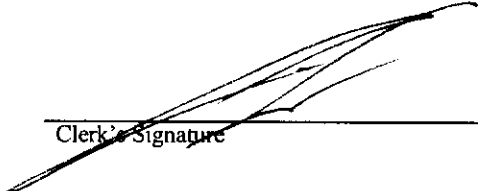
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 20<sup>th</sup> day of November, (year) 2017

  
\_\_\_\_\_  
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: Gregory Murphy

Parcel Number(s): 021301003001

Assessment Year: 2016

Petition Number: 2016-121

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>48,400</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>48,400</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>48,400</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>48,400</u>

This decision is based on our finding that:

On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.


The Board supports the Assessor's determination of value based on the evidence presented. 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 20<sup>th</sup> day of November, (year) 2017

  
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: Gregory Murphy

Parcel Number(s): 000718000000

Assessment Year: 2016

Petition Number: 2016-122

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>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>93,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>127,600</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>93,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>127,600</u>

This decision is based on our finding that:

On September 28, 2017, Tom Crowson, Dennis Blake, Russ Wigley, and Richard Tausch made the following determination.

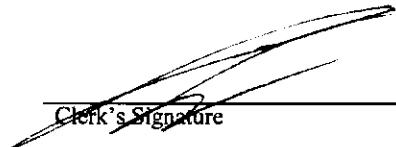
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 20<sup>th</sup> day of November, (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: 2016-138

Taxpayer's Name: John & LouAnn Patten

Mailing Address: 909 Bunker Creek Rd.

City: Chehalis

State: WA

Zip Code: 98532

Taxpayer's Parcel No: 022907001000

Hearing Was Held On: August 31, 2017

Board Members Present: Dennis Blake and Russ Wigley

### Decision of Board:

Value Sustained: \$102,000.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other:

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:25 pm

Ended at (time): 2:52 pm

  
Chairperson (or Authorized Designee)

11/16/17  
Date

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Order of the     Lewis     County

**Board of Equalization**

Property Owner: John & LouAnn Patten

Parcel Number(s): 022907001000

Assessment Year: 2016

Petition Number: 2016-138

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>102,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>102,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>102,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>102,000</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 there was a lack of supporting evidence on behalf of the appellant.

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 26<sup>th</sup> 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: 2016-109

Taxpayer's Name: Marta Lessar

Mailing Address: 8725 Burning Hide Ave.

City: Las Vegas

State: NV

Zip Code: 89143-5103

Taxpayer's Parcel No: 028890003004

Hearing Was Held On: August 31, 2017

Board Members Present: Russ Wigley and Denise Blake

### Decision of Board:

Value Sustained: \$83,700.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 1:40 pm

Ended at (time): 2:14 pm

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

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

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Order of the     Lewis     County

**Board of Equalization**

Property Owner: Terry & Marta Renteria

Parcel Number(s): 028890003004

Assessment Year: 2016

Petition Number: 2016-109

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>83,700</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>83,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>83,700</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>83,700</u>

This decision is based on our finding that:


The Board supports the Assessor's determination of value based on the evidence presented. Although the petitioners provided a number of comparable sales, the petitioner provided no information about those sales.

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 26<sup>th</sup> 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: 2016-115

Taxpayer's Name: Albert & Jennifer Kassel

Mailing Address: 104 Holli Ln.

City: Centralia

State: WA

Zip Code: 98531

Taxpayer's Parcel No: 021360006000

Hearing Was Held On: August 31, 2017

Board Members Present: Russ Wigley and Denise Blake

Decision of Board:

Value Sustained: \$75,000.00

Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Other:

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:19 pm

Ended at (time): 2:23 pm

  
Chairperson (or Authorized Designee)

11/16/17  
Date

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

Property Owner: Albert & Jennifer Kassel

Parcel Number(s): 021360006000

Assessment Year: 2016

Petition Number: 2016-115

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>70,000</u>
<input type="checkbox"/> Improvements	\$	<u>5,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>75,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>70,000</u>
<input type="checkbox"/> Improvements	\$	<u>5,000</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>75,000</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 26<sup>th</sup> day of October, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

**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: 2016-097

Taxpayer's Name: <u>Natalie Ketchum</u>		
Mailing Address: <u>928 W Cherry St.</u>		
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>

Taxpayer's Parcel No: <u>003105001000</u>	
Hearing Was Held On: <u>August 31, 2017</u>	
Board Members Present: <u>Russ Wigley and Dennis Blake</u>	

Decision of Board:	
Value Sustained: <u>\$84,800.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>2:14 pm</u>	Ended at (time): <u>2:18 pm</u>

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

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

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Order of the     Lewis     County

**Board of Equalization**

Property Owner: Natalie Ketchum

Parcel Number(s): 003105001000

Assessment Year: 2016

Petition Number: 2016-097

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>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>59,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>84,800</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>59,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>84,800</u>


This decision is based on our finding that:


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

The 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 26<sup>th</sup> 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: 2016-130

Taxpayer's Name: <u>Rick &amp; April Toups</u>		
Mailing Address: <u>117 Sycamore Ln.</u>		
City: <u>Onalaska</u>	State: <u>WA</u>	Zip Code: <u>98570</u>

Taxpayer's Parcel No: <u>017106003003</u>	
Hearing Was Held On: <u>August 31, 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>\$294,300.00</u>	To: <u>\$260,000.00</u>
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:21 am</u>	Ended at (time): <u>10:41 am</u>

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

11/20/17  
\_\_\_\_\_  
Date

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

Property Owner:       Rick & April Toups        
Parcel Number(s):       017106003003        
Assessment Year:       2016       Petition Number:       2016-130      

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>      29,400      </u>
<input type="checkbox"/> Improvements	\$	<u>      264,900      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      294,300      </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>      29,400      </u>
<input type="checkbox"/> Improvements	\$	<u>      230,600      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      260,000      </u>

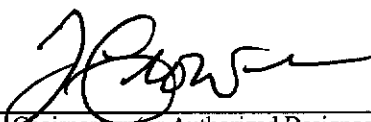
This decision is based on our finding that:

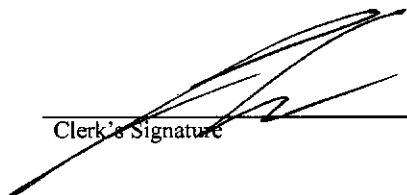
The Board overrules the Assessor's value based on the testimony and evidence presented. The board made their determination based on the Assessor's comparable sales and petitioner's appraisal and sales. The Board feels that two of the Assessor's comparable sales support a lower value, when you take into consideration the size of the land.

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       26<sup>th</sup>       day of       October      , (year)       2017      

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

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

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