

Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**

Petition No: 2016-057

Taxpayer's Name: Sebastien Romain

Mailing Address: 119 Koons Rd.

City: Mossyrock

State: WA

Zip Code: 98564

Taxpayer's Parcel No: 025252000000

Hearing Was Held On: April 20, 2017

Board Members Present: Tom Crowson and Johnny Dunnagan

**Decision of Board:**

Value Sustained: \$158,300.00

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

Other:

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:06 a.m.

Ended at (time): 9:10 a.m.

  
Chairperson (or Authorized Designee)

7/17/17  
Date

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the       Lewis       County

**Board of Equalization**

Property Owner: Sebastien Romain

Parcel Number(s): 025252000000

Assessment Year: 2016

Petition Number: 2016-057

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>72,500</u>
<input type="checkbox"/> Improvements	\$	<u>85,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>158,300</u>

**BOE True and Fair Value Determination**

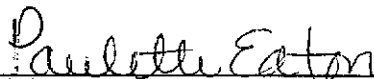
<input type="checkbox"/> Land	\$	<u>72,500</u>
<input type="checkbox"/> Improvements	\$	<u>85,800</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>158,300</u>

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 18<sup>th</sup> day of May, (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)

Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**

Petition No: 2016-204

Taxpayer's Name: <u>Craig Homan</u>		
Mailing Address: <u>1832 Broadway St. Unit B</u>		
City: <u>Lynchburg</u>	State: <u>VA</u>	Zip Code: <u>24501</u>

Taxpayer's Parcel No: <u>007503001000</u>	
Hearing Was Held On: <u>April 20, 2017</u>	
Board Members Present: <u>Johnny Dunnagan</u> <u>Tom Crowson</u>	

Decision of Board:
Value Sustained: <u>\$45,800.00</u>
Value Changed From: _____ To: _____
Other:

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:04 am</u>	Ended at (time): <u>10:30 am</u>

Paulette Eastm  
Chairperson (or Authorized Designee)

5/18/17  
Date

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the     Lewis     County

Board of Equalization

Property Owner:     Craig Homan    

Parcel Number(s):     007503001000    

Assessment Year:     2016    

Petition Number:     2016-204    

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>    41,800    </u>
<input type="checkbox"/> Improvements	\$	<u>    4,000    </u>
<input type="checkbox"/> Minerals	\$	<u>            </u>
<input type="checkbox"/> Personal Property	\$	<u>            </u>
Total Value	\$	<u>    45,800    </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>    41,800    </u>
<input type="checkbox"/> Improvements	\$	<u>    4,000    </u>
<input type="checkbox"/> Minerals	\$	<u>            </u>
<input type="checkbox"/> Personal Property	\$	<u>            </u>
Total Value	\$	<u>    45,800    </u>

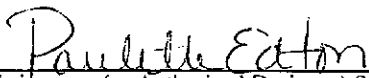
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board feels the Assessor's comparable sales were much closer to the subject property than the appellant's comparable sales.

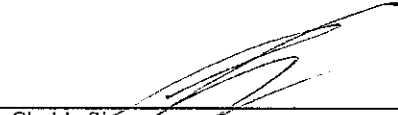
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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     18<sup>th</sup>     day of     May    , (year)     2017    



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

**NOTICE**

Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**


Petition No: 2015-110 and 2015-111

Taxpayer's Name:	<u>Hampton Lumber Mills</u>				
Mailing Address:	<u>9600 SW Barnes Rd.</u>				
City:	<u>Portland</u>	State:	<u>OR</u>	Zip Code:	<u>97225</u>

Taxpayer's Parcel No:	<u>034180006000 &amp; 031752006000</u>		
Hearing Was Held On:	<u>April 20, 2017</u>		
Board Members Present:	<u>Tom Crowson and Johnny Dunnagan</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>10:35 a.m.</u>	Ended at (time):	<u>10:51 a.m.</u>

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

7/17/17  
\_\_\_\_\_  
Date

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the       Lewis       County

**Board of Equalization**

Property Owner: Hampton Lumber Mills- Washington Inc.

Parcel Number(s): 034180006000

Assessment Year: 2015

Petition Number: 2015-110

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>360,000</u>
<input type="checkbox"/> Improvements	\$	<u>2,800,000</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>3,160,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>360,000</u>
<input type="checkbox"/> Improvements	\$	<u>2,800,000</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>3,160,000</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Petitioner had concerns regarding functional obsolescence, old equipment, and a none efficient layout. However, the comparable sales provided by the Petitioner were not as clear as those comparable sales provided by the Assessor's Office.

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 18<sup>th</sup> day of May, (year) 2017

Paulette Eaton  
Chairperson (or Authorized Designee) Signature

[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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

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

Order of the     Lewis     County

**Board of Equalization**

Property Owner: Hampton Lumber Mills- Washington Inc.

Parcel Number(s): 031752006000

Assessment Year: 2015

Petition Number: 2015-111

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>1,418,600</u>
<input type="checkbox"/> Improvements	\$	<u>6,335,500</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>7,754,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>1,418,600</u>
<input type="checkbox"/> Improvements	\$	<u>6,335,500</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>7,754,100</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Petitioner had concerns regarding functional obsolescence, old equipment, and a none efficient layout. However, the comparable sales provided by the Petitioner were not as clear as those comparable sales provided by the Assessor's Office.

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 18<sup>th</sup> day of May, (year) 2017

Paulette Eaton  
Chairperson (or Authorized Designee) Signature

[Signature]  
Clerk's Signature



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

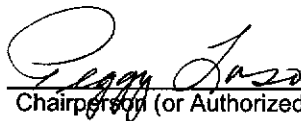
Petition No: 2016-048

Taxpayer's Name: <u>Christopher &amp; Charity Layton</u>		
Mailing Address: <u>211 W. Pear St.</u>		
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>

Taxpayer's Parcel No: <u>000232000000</u>	
Hearing Was Held On: <u>April 20, 2017</u>	
Board Members Present: <u>Tom Crowson and Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: <u>\$224,700.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:12 p.m.</u>	Ended at (time): <u>1:17 p.m.</u>

  
Chairperson (or Authorized Designee)

7/17/17  
Date

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the       Lewis       County  
Board of Equalization

Property Owner: Christopher & Charity Layton  
Parcel Number(s): 000232000000  
Assessment Year: 2016 Petition Number: 2016-048

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>190,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>224,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>34,000</u>
<input type="checkbox"/> Improvements	\$	<u>190,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>224,700</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.

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 18<sup>th</sup> day of May, (year) 2017

Paulette Eaton  
Chairperson (or Authorized Designee) Signature

[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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

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

Lewis

# County Board of Equalization

## Board Clerk's Record of Hearing

Petition No: 2016-052

Taxpayer's Name: <u>Shirley Smith</u>		
Mailing Address: <u>213 Byrd Rd.</u>		
City: <u>Toledo</u>	State: <u>WA</u>	Zip Code: <u>98591</u>

Taxpayer's Parcel No: <u>750010177191</u>
Hearing Was Held On: <u>April 20, 2017</u>
Board Members Present: <u>Tom Crowson and Johnny Dunnagan</u>

Decision of Board:
Value Sustained: <u>\$21,300.00</u>
Value Changed From: _____ To: _____
Other: _____

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:57 p.m.</u>	Ended at (time): <u>2:17 p.m.</u>

  
Chairperson (or Authorized Designee)

Date 7/17/17

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the     Lewis     County

Board of Equalization

Property Owner: Shirley Smith

Parcel Number(s): 750010177191

Assessment Year: 2016

Petition Number: 2016-052

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	\$	<u>21,300</u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	<u>21,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	<u>21,300</u>
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	<u>21,300</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 18<sup>th</sup> day of May, (year) 2017

Paula L. Eaton  
Chairperson (or Authorized Designee) Signature

[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)

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

Petition No: 2015-129 and 2016-065

Taxpayer's Name: Mark & Brandee Oppelt  
Mailing Address: 701 Washington Street  
City: St. Charles State: MO Zip Code: 63301

Taxpayer's Parcel No: 028210022000  
Hearing Was Held On: April 20, 2017  
Board Members Present: Tom Crowson and Johnny Dunnagan

Decision of Board:  
Value Sustained: \_\_\_\_\_  
Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_  
Other: See individual Order

Recorded on Tape No: Digital Recording  
Hearing Began at (time): 2:38 p.m. Ended at (time): 2:47 p.m.

  
Chairperson (or Authorized Designee)

7/17/17  
Date

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the       Lewis       County

Board of Equalization

Property Owner: Mark & Brandee Oppelt

Parcel Number(s): 028210022000

Assessment Year: 2015

Petition Number: 2015-129

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>96,900</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>96,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>55,000</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>55,000</u>

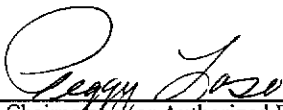
This decision is based on our finding that:

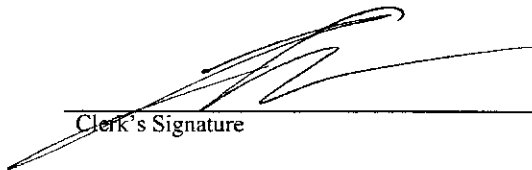
The Board overrules the Assessor's value based on the testimony and evidence presented. The Board agrees to the recommended value change by the Assessor's representative.

During the hearing RC. Cavazos, representing the Assessor's Office, recommended the reduction to \$55,000 due to sale prices indicate a lower assessed value.

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 17<sup>th</sup> day of July, (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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

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



Order of the       Lewis       County

Board of Equalization

Property Owner: Mark & Brandee Oppelt

Parcel Number(s): 028210022000

Assessment Year: 2016

Petition Number: 2016-065

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>92,100</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>92,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>66,000</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>66,000</u>

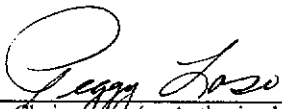
This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony and evidence presented. The Board agrees to the recommended value change by the Assessor's representative

During the hearing RC. Cavazos, representing the Assessor's Office, recommended the reduction to \$66,000 due to sale prices indicate a lower assessed value.

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 17<sup>th</sup> day of July, (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.

To ask about the availability of this publication in an alternate format for the visually impaired, please call 1-800-647-7706. Teletype (TTY) users use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

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