

Board Clerk's Record of Hearing

Petition No: 2016-022 through 2016-030

Taxpayer's Name: <u>George Heidgerken</u>		
Mailing Address: <u>3408 South Union Ave.</u>		
City: <u>Tacoma</u>	State: <u>WA</u>	Zip Code: <u>98409</u>

Taxpayer's Parcel No: <u>See individual orders</u>	
Hearing Was Held On: <u>May 18, 2017</u>	
Board Members Present: <u>Tom Crowson, Paulette Eaton, 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>9:09 a.m.</u> Ended at (time): <u>9:23 a.m.</u>

Peggy Lasso  
Chairperson (or Authorized Designee)

Date 7/17/17

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Order of the       Lewis       County

Board of Equalization

Property Owner: George Heidgerken

Parcel Number(s): 023600002003

Assessment Year: 2016

Petition Number: 2016-022

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>70,700</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>70,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>70,700</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>70,700</u>

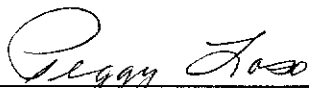
This decision is based on our finding that:

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.

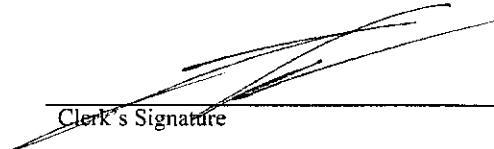
During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in 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.

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

Order of the         Lewis         County

Board of Equalization

Property Owner: George Heidgerken

Parcel Number(s): 023600002002

Assessment Year: 2016

Petition Number: 2016-023

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>70,300</u>
<input type="checkbox"/> Improvements	\$	<u>                </u>
<input type="checkbox"/> Minerals	\$	<u>                </u>
<input type="checkbox"/> Personal Property	\$	<u>                </u>
Total Value	\$	<u>70,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>70,300</u>
<input type="checkbox"/> Improvements	\$	<u>                </u>
<input type="checkbox"/> Minerals	\$	<u>                </u>
<input type="checkbox"/> Personal Property	\$	<u>                </u>
Total Value	\$	<u>70,300</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.

During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in 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 August, (year) 2017

*Peggy Zoso*  
Chairperson (or Authorized Designee) Signature

*8/17/17*  
Clerk's Signature

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

Order of the       Lewis       County

**Board of Equalization**

Property Owner: George Heidgerken  
Parcel Number(s): 023600002006  
Assessment Year: 2016 Petition Number: 2016-024

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>71,100</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>71,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>71,100</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>71,100</u>

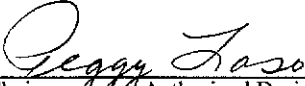
This decision is based on our finding that:

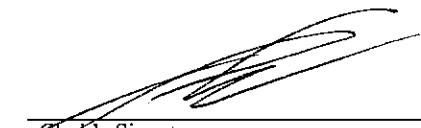
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in 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

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

Order of the       Lewis       County

Board of Equalization

Property Owner: George Heidgerken

Parcel Number(s): 023600002004

Assessment Year: 2016

Petition Number: 2016-025

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>72,900</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>72,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>72,900</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>72,900</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.

During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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Dated this 17<sup>th</sup> day of July, (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: George Heidgerken

Parcel Number(s): 023600002005

Assessment Year: 2016

Petition Number: 2016-026

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>52,000</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>57,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>52,000</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>57,000</u>

This decision is based on our finding that:

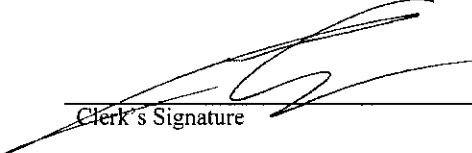
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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Dated this 17<sup>th</sup> day of July, (year) 2017

  
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Clerk's Signature

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

Order of the       Lewis       County

**Board of Equalization**

Property Owner: George Heidgerken  
Parcel Number(s): 023600002007  
Assessment Year: 2016 Petition Number: 2016-027

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>70,300</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>70,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>70,300</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>70,300</u>

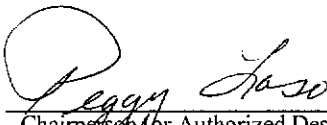
This decision is based on our finding that:

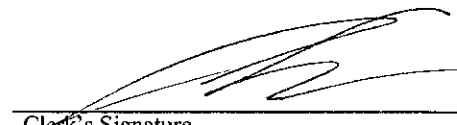
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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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: George Heidgerken  
Parcel Number(s): 023600002009  
Assessment Year: 2016 Petition Number: 2016-028

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>32,100</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>32,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>32,100</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>32,100</u>

This decision is based on our finding that:

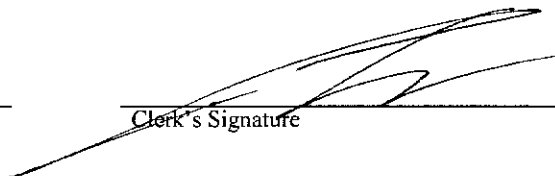
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During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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Clerk's Signature

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

Order of the       Lewis       County

**Board of Equalization**

Property Owner: George Heidgerken

Parcel Number(s): 023600002008

Assessment Year: 2016

Petition Number: 2016-029

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>70,300</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>70,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>70,300</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>70,300</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.

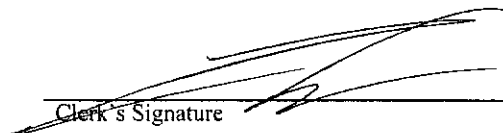
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Chairperson (or Authorized Designee) Signature



Clerk's Signature



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

Order of the       Lewis       County

**Board of Equalization**

Property Owner: George Heidgerken  
Parcel Number(s): 023600002010  
Assessment Year: 2016 Petition Number: 2016-030

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>32,100</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>32,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>32,100</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>32,100</u>

This decision is based on our finding that:

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

During the hearing the owner did state that he had documentation on the septic systems and the difficulties in building. The Assessor representative recommended that the property owner provide the information to him so that he is able to review it. The Assessor's Office agreed to work with the taxpayer to determine if there was a manifest error in value.

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Dated this 17<sup>th</sup> day of July, (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: 2016-098

Taxpayer's Name: <u>Kay &amp; Nelson Murray</u>			
Mailing Address: <u>902 F. St.</u>			
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>	

Taxpayer's Parcel No: <u>001615000000</u>	
Hearing Was Held On: <u>May 18, 2017</u>	
Board Members Present: <u>Tom Crowson, Paulette Eaton, and Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: <u>\$198,000.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:31 p.m.</u>	Ended at (time): <u>1:36 pm</u>

*Peggy Lasso*  
Chairperson (or Authorized Designee)

*8/17/17*  
Date

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Order of the     Lewis     County

**Board of Equalization**

Property Owner:     Kay & Nelson Murray    

Parcel Number(s):     001615000000    

Assessment Year:     2016    

Petition Number:     2016-098    

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>    164,000    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    198,000    </u>

**BOE True and Fair Value Determination**

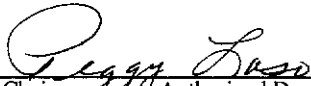
<input type="checkbox"/> Land	\$	<u>    34,000    </u>
<input type="checkbox"/> Improvements	\$	<u>    164,000    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    198,000    </u>

This decision is based on our finding that:


The Board supports the Assessor's determination of value based on the evidence presented. During the hearing the Assessor's Office and appellant came to an agreement that the Assessor's Office will return to the property and measure square footage for a possible manifest error correction.

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.

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

Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**

Petition No: 2016-063 and 2016-064

Taxpayer's Name: <u>Colleen and Cory Anderson</u>			
Mailing Address: <u>109 Bugle Ridge Dr.</u>			
City: <u>Winlock</u>	State: <u>WA</u>	Zip Code: <u>98596</u>	

Taxpayer's Parcel No: <u>See individual orders</u>	
Hearing Was Held On: <u>May 18, 2017</u>	
Board Members Present: <u>Tom Crowson, Paulette Eaton, 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>2:06 p.m.</u>	Ended at (time): <u>2:13 pm</u>

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

8/17/17  
\_\_\_\_\_  
Date

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

Property Owner: Colleen and Cory Anderson

Parcel Number(s): 007139023000

Assessment Year: 2016

Petition Number: 2016-063

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>25,800</u>
<input type="checkbox"/> Improvements	\$	<u>160,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>186,400</u>

**BOE True and Fair Value Determination**

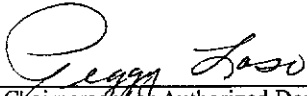
<input type="checkbox"/> Land	\$	<u>25,800</u>
<input type="checkbox"/> Improvements	\$	<u>160,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>186,400</u>


This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The 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 17<sup>th</sup> day of July, (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: Colleen and Cory Anderson  
Parcel Number(s): 007139024000  
Assessment Year: 2016 Petition Number: 2016-064

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>23,500</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>23,500</u>

**BOE True and Fair Value Determination**

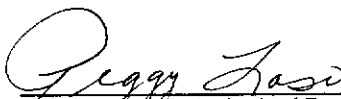
<input type="checkbox"/> Land	\$	<u>23,500</u>
<input type="checkbox"/> Improvements	\$	<u>          </u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>23,500</u>

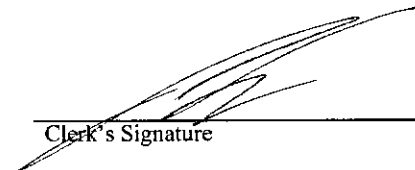
This decision is based on our finding that:

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 17<sup>th</sup> day of July, (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: 2016-072

Taxpayer's Name: <u>Denise Yearian</u>			
Mailing Address: <u>134 Macomber Rd.</u>			
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>	

Taxpayer's Parcel No: <u>017798001000</u>	
Hearing Was Held On: <u>May 18, 2017</u>	
Board Members Present: <u>Tom Crowson, Paulette Eaton, and Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: <u>\$326,900.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>2:39 p.m.</u>	Ended at (time): <u>2:49 pm</u>

Peggy Lasso  
Chairperson (or Authorized Designee)

8/17/17  
Date

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Order of the     Lewis     County

**Board of Equalization**

Property Owner: Denise Yearian  
Parcel Number(s): 017798001000  
Assessment Year: 2016 Petition Number: 2016-072

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>59,300</u>
<input type="checkbox"/> Improvements	\$	<u>267,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>326,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>59,300</u>
<input type="checkbox"/> Improvements	\$	<u>267,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>326,900</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. The Board stated most of the comparable sales provided by the Petitioner were manufactured homes.

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

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