

Lewis County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2016-078

Taxpayer's Name:	<u>Bruce and Karen Bowman</u>				
Mailing Address:	<u>P.O. Box 660</u>				
City:	<u>Winlock</u>	State:	<u>WA</u>	Zip Code:	<u>98596</u>

Taxpayer's Parcel No:	<u>015004003000</u>
Hearing Was Held On:	<u>November 16, 2017</u>
Board Members Present:	<u>Tom Crowson, Peggy Laso, and Paulette Eaton</u>

Decision of Board:
Value Sustained: <u>\$187,000.00</u>
Value Changed From: _____ To: _____
Other:

Recorded on Tape No:	<u>Digital Recording</u>		
Hearing Began at (time):	<u>9:03 am</u>	Ended at (time):	<u>9:19 am</u>

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

12/13/17  
\_\_\_\_\_  
Date

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Order of the       Lewis       County

**Board of Equalization**

Property Owner: Bruce & Karen Bowman

Parcel Number(s): 015004003000

Assessment Year: 2016

Petition Number: 2016-078

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>42,900</u>
<input type="checkbox"/> Improvements	\$	<u>144,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>187,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>42,900</u>
<input type="checkbox"/> Improvements	\$	<u>144,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>187,000</u>

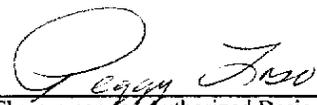
This decision is based on our finding that:

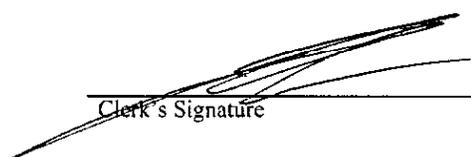
The Board supports the Assessor's determination of value based on the evidence presented. The Petitioner did not provided comparable sales that support a lower value. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 13<sup>th</sup> day of December, (year) 2017

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

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

**NOTICE**

SHIPPED DEC 18 2017

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

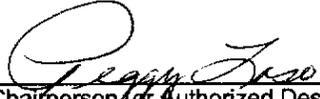
Petition No: 2016-108

Taxpayer's Name: <u>Cynthia Malone</u>			
Mailing Address: <u>1206 Rhobina Street</u>			
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>	

Taxpayer's Parcel No: <u>003403039000</u>	
Hearing Was Held On: <u>November 16, 2017</u>	
Board Members Present: <u>Tom Crowson, Peggy Laso, and Paulette Eaton</u>	

Decision of Board:	
Value Sustained: <u>\$72,100.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>9:03 am</u>	Ended at (time): <u>9:19 am</u>

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

12/13/17  
\_\_\_\_\_  
Date

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Order of the       Lewis       County

**Board of Equalization**

Property Owner:       Cynthia Malone      

Parcel Number(s):       003403039000      

Assessment Year:       2016      

Petition Number:       2016-108      

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>      60,100      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      72,100      </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>      12,000      </u>
<input type="checkbox"/> Improvements	\$	<u>      60,100      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      72,100      </u>

This decision is based on our finding that:

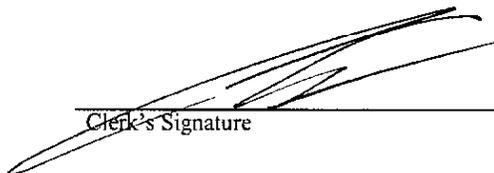
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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       13<sup>th</sup>       day of       December      , (year)       2017      

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

**NOTICE**

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



Order of the     Lewis     County

Board of Equalization

Property Owner:     Randy LeDuc    

Parcel Number(s):     020906001000    

Assessment Year:     2016    

Petition Number:     2016-180    

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>    74,800    </u>
<input type="checkbox"/> Improvements	\$	<u>    353,000    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    427,800    </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>    74,800    </u>
<input type="checkbox"/> Improvements	\$	<u>    353,000    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    427,800    </u>

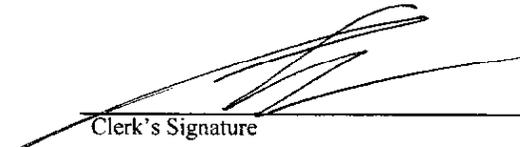
This decision is based on our finding that:

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     13<sup>th</sup>     day of     December    , (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**

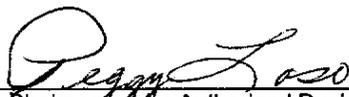
Petition No:       2016-131      

Taxpayer's Name: <u>      Jimmy &amp; Deborah Hilliard      </u>		
Mailing Address: <u>      115 Sycamore Ln.      </u>		
City: <u>      Onalaska      </u>	State: <u>      WA      </u>	Zip Code: <u>      98570      </u>

Taxpayer's Parcel No: <u>      017106003002      </u>	
Hearing Was Held On: <u>      November 16, 2017      </u>	
Board Members Present: <u>      Tom Crowson, Peggy Laso, and Paulette Eaton      </u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>      \$308,100.00      </u>	To: <u>      \$272,500.00      </u>
Other: _____	

Recorded on Tape No: <u>      Digital Recording      </u>	
Hearing Began at (time): <u>      10:01 am      </u>	Ended at (time): <u>      10:19 am      </u>

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

      12/13/17        
Date

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

Property Owner: Jimmy & Deborah Hilliard

Parcel Number(s): 017106003002

Assessment Year: 2016

Petition Number: 2016-131

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>278,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>308,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>29,400</u>
<input type="checkbox"/> Improvements	\$	<u>243,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>272,500</u>

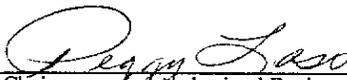
This decision is based on our finding that:

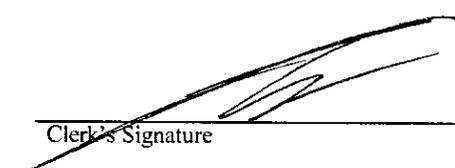
The Board overrules the Assessor's determination of value based on the evidence presented. The Assessor's comparable sales were water view properties or properties on the water with docks. The subject property is in the Birchfield area subdivision and Birchfield has known issues. The Board felt that the comparable sales provided by the Petitioners were more comparable to the subject property.

The Board concludes that the Petitioner did 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 13<sup>th</sup> day of December, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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### NOTICE

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

Lewis County Board of Equalization

Board Clerk's Record of Hearing

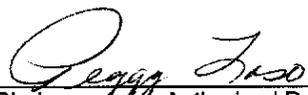
Petition No: 2016-129

Taxpayer's Name: <u>Lance Maier</u>			
Mailing Address: <u>268 Ray Rd.</u>			
City: <u>Toledo</u>	State: <u>WA</u>	Zip Code: <u>98591</u>	

Taxpayer's Parcel No: <u>011702001000</u>	
Hearing Was Held On: <u>November 16, 2017</u>	
Board Members Present: <u>Tom Crowson, Peggy Laso, and Paulette Eaton</u>	

Decision of Board:	
Value Sustained: <u>\$344,200.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:44 am</u>	Ended at (time): <u>10:55 am</u>

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

12/13/17  
\_\_\_\_\_  
Date

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Order of the     Lewis     County

Board of Equalization

Property Owner:     Lance Maier      
Parcel Number(s):     011702001000      
Assessment Year:     2016     Petition Number:     2016-129    

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>    81,700    </u>
<input type="checkbox"/> Improvements	\$	<u>    262,500    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    344,200    </u>

BOE True and Fair Value Determination

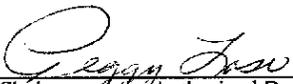
<input type="checkbox"/> Land	\$	<u>    81,700    </u>
<input type="checkbox"/> Improvements	\$	<u>    262,500    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    344,200    </u>

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     13<sup>th</sup>     day of     December    , (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:         2016-040        

Taxpayer's Name: <u>        Scott Malcom        </u>			
Mailing Address: <u>        5130 Jackson Hwy.        </u>			
City: <u>        Toledo        </u>	State: <u>        WA        </u>	Zip Code: <u>        98591        </u>	

Taxpayer's Parcel No: <u>        014807001000        </u>	
Hearing Was Held On: <u>        November 16, 2017        </u>	
Board Members Present: <u>        Tom Crowson, Peggy Laso, and Paulette Eaton        </u>	

Decision of Board:	
Value Sustained: <u>        \$375,600.00        </u>	
Value Changed From: <u>                                </u>	To: <u>                                </u>
Other:	

Recorded on Tape No: <u>        Digital Recording        </u>	
Hearing Began at (time): <u>        10:22 am        </u>	Ended at (time): <u>        10:44 am        </u>

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

        12/13/17          
Date

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Order of the     Lewis     County

**Board of Equalization**

Property Owner:     Scott Malcom    

Parcel Number(s):     014807001000    

Assessment Year:     2016    

Petition Number:     2016-040    

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>    47,400    </u>
<input type="checkbox"/> Improvements	\$	<u>    328,200    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    375,600    </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>    47,400    </u>
<input type="checkbox"/> Improvements	\$	<u>    328,200    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>    375,600    </u>

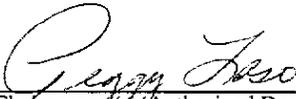
This decision is based on our finding that:

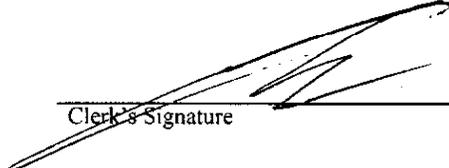
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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     13<sup>th</sup>     day of     December    , (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: 2016-086, 2016-087,  
2016-088

Taxpayer's Name:	<u>Phillip &amp; Melanie Migliaccio</u>				
Mailing Address:	<u>320 Kenyon St.</u>				
City:	<u>Lynchburg</u>	State:	<u>VA</u>	Zip Code:	<u>24501</u>

Taxpayer's Parcel No:	<u>003417014000, 003417016000, and 002982001000</u>		
Hearing Was Held On:	<u>November 16, 2017</u>		
Board Members Present:	<u>Tom Crowson, Peggy Laso, and Paulette Eaton</u>		

Decision of Board:
Value Sustained: <u>See Individual Orders</u>
Value Changed From: _____ To: _____
Other:

Recorded on Tape No:	<u>Digital Recording</u>		
Hearing Began at (time):	<u>2:02 pm</u>	Ended at (time):	<u>3:44 pm</u>

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

12/13/17  
\_\_\_\_\_  
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Order of the       Lewis       County  
Board of Equalization

Property Owner: Phillip & Melanie Migliaccio

Parcel Number(s): 003417014000

Assessment Year: 2016

Petition Number: 2016-086

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>91,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>116,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>25,000</u>
<input type="checkbox"/> Improvements	\$	<u>91,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>116,300</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 would have needed estimates from a third party as to cost to make repairs to this home. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

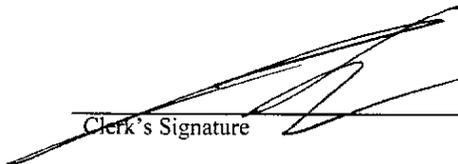
The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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 13<sup>th</sup> day of December, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

NOTICE

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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: Phillip & Melanie Migliaccio  
Parcel Number(s): 002982001000  
Assessment Year: 2016 Petition Number: 2016-088

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>18,000</u>
<input type="checkbox"/> Improvements	\$	<u>206,500</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>224,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>18,000</u>
<input type="checkbox"/> Improvements	\$	<u>206,500</u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>224,500</u>

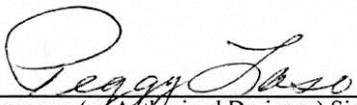
This decision is based on our finding that:

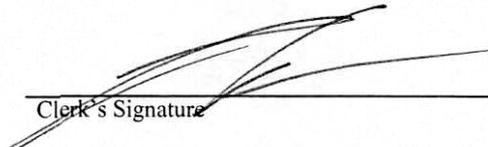
The Board supports the Assessor's determination of value based on the evidence presented. There was no cost to cure provided for this home. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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 9<sup>th</sup> day of February, 2018

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

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

**NOTICE**

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

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

Property Owner: Phillip & Melanie Migliaccio  
Parcel Number(s): 003417016000  
Assessment Year: 2016 Petition Number: 2016-087

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>20,000</u>
<input type="checkbox"/> Improvements	\$	<u>57,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>77,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>20,000</u>
<input type="checkbox"/> Improvements	\$	<u>57,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>77,700</u>

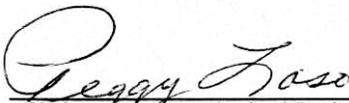
This decision is based on our finding that:

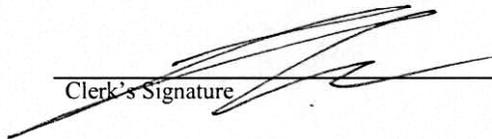
The Board supports the Assessor's determination of value based on the evidence presented. The Board would have needed estimates from a third party as to cost to make repairs to this home.

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 9<sup>th</sup> day of February, (year) 2018

  
\_\_\_\_\_  
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

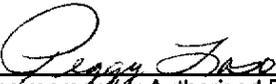
Petition No: 2016-080

Taxpayer's Name: <u>Matthew &amp; Melody Mohney</u>		
Mailing Address: <u>454 Harmon Rd. Unit 18</u>		
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>

Taxpayer's Parcel No: <u>018248006000</u>	
Hearing Was Held On: <u>November 16, 2017</u>	
Board Members Present: <u>Tom Crowson, Peggy Laso, and Paulette Eaton</u>	

Decision of Board:	
Value Sustained: <u>\$234,000.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>3:45 pm</u>	Ended at (time): <u>4:22 pm</u>

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

12/13/17  
\_\_\_\_\_  
Date

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Order of the     Lewis     County  
Board of Equalization

Property Owner: Matthew & Melody Mohney  
Parcel Number(s): 018248006000  
Assessment Year: 2016 Petition Number: 2016-080

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

sustains     overrules    the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>39,400</u>
<input type="checkbox"/> Improvements	\$	<u>194,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>234,000</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>39,400</u>
<input type="checkbox"/> Improvements	\$	<u>194,600</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>234,000</u>

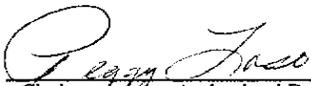
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that 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 13<sup>th</sup> day of December, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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