

Lewis

**County Board of Equalization**

**Board Clerk's Record of Hearing**

Petition No: 2016-196

Taxpayer's Name: <u>Benaroya Company LLC</u>		
Mailing Address: <u>810 Third Avenue, Suite 228</u>		
City: <u>Seattle</u>	State: <u>WA</u>	Zip Code: <u>98104</u>

Taxpayer's Parcel No: <u>015354001000</u>
Hearing Was Held On: <u>October 26, 2017</u>
Board Members Present: <u>Tom Crowson and Russ Wigley</u>

Decision of Board:
Value Sustained: <u>\$12,584,000.00</u>
Value Changed From: _____ To: _____
Other: _____

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>9:08 am</u>	Ended at (time): <u>9:31 am</u>

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

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

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Order of the       Lewis       County

Board of Equalization

Property Owner: Benaroya Company LLC

Parcel Number(s): 015354001000

Assessment Year: 2016

Petition Number: 2016-196

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>12,584,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>12,584,000</u>

**BOE True and Fair Value Determination**

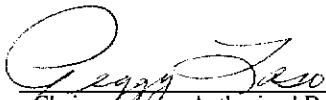
<input type="checkbox"/> Land	\$	<u>12,584,000</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>12,584,000</u>

This decision is based on our finding that:

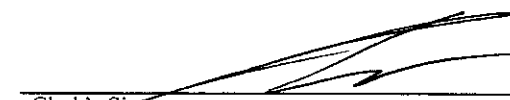
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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

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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: 2016-198

Taxpayer's Name: <u>Benaroya Company LLC</u>		
Mailing Address: <u>810 Third Avenue, Suite 228</u>		
City: <u>Seattle</u>	State: <u>WA</u>	Zip Code: <u>98104</u>

Taxpayer's Parcel No: <u>015351000000</u>	
Hearing Was Held On: <u>October 26, 2017</u>	
Board Members Present: <u>Tom Crowson and Russ Wigley</u>	

Decision of Board:
Value Sustained: <u>\$137,100.00</u>
Value Changed From: _____ To: _____
Other:

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>9:08 am</u>	Ended at (time): <u>9:31 am</u>

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

12/13/17  
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**Order of the       Lewis       County**  
**Board of Equalization**

Property Owner: Benaroya Company LLC  
Parcel Number(s): 015351000000  
Assessment Year: 2016 Petition Number: 2016-198

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>132,100</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>137,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>132,100</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>137,100</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.

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: 2016-164 through 2016-169

Taxpayer's Name: <u>Ralland Wallace</u>			
Mailing Address: <u>275 Mandy Rd.</u>			
City: <u>Toledo</u>	State: <u>WA</u>	Zip Code: <u>98591</u>	

Taxpayer's Parcel No: <u>See individual Orders</u>	
Hearing Was Held On: <u>October 26, 2017</u>	
Board Members Present: <u>Tom Crowson and Russ Wigley</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>10:14 am</u>	Ended at (time): <u>10:23 am</u>

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

12/13/17  
Date

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

Property Owner: Ralland Wallace  
Parcel Number(s): 750010177177  
Assessment Year: 2016 Petition Number: 2016-164

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	\$	_____ 11,500
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	_____ 11,500

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	_____
<input type="checkbox"/> Improvements	\$	_____ 11,500
<input type="checkbox"/> Minerals	\$	_____
<input type="checkbox"/> Personal Property	\$	_____
Total Value	\$	_____ 11,500

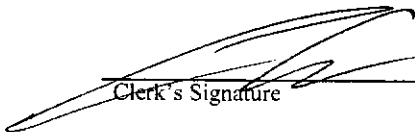
This decision is based on our finding that:

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

  
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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:   Ralland Wallace  

Parcel Number(s):   012478000000  

Assessment Year:   2016  

Petition Number:   2016-165  

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>      141,800      </u>
<input type="checkbox"/> Improvements	\$	<u>      168,900      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      310,700      </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>      141,800      </u>
<input type="checkbox"/> Improvements	\$	<u>      168,900      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      310,700      </u>

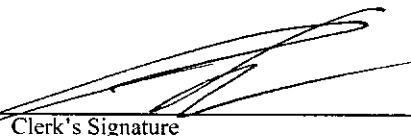
This decision is based on our finding that:

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

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

  
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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:   Ralland Wallace    
Parcel Number(s):   011667000000    
Assessment Year:   2016   Petition Number:   2016-166  

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>      66,500      </u>
<input type="checkbox"/> Improvements	\$	<u>      154,000      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      220,500      </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>      66,500      </u>
<input type="checkbox"/> Improvements	\$	<u>      154,000      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      220,500      </u>

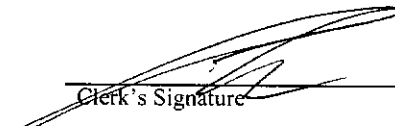
This decision is based on our finding that:

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   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**

Order of the       Lewis       County

**Board of Equalization**

Property Owner:   Ralland Wallace  

Parcel Number(s):   012444000000  

Assessment Year:   2016  

Petition Number:   2016-167  

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>      200,100      </u>
<input type="checkbox"/> Improvements	\$	<u>      310,500      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      510,600      </u>

**BOE True and Fair Value Determination**

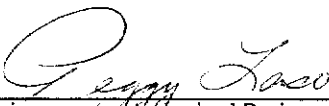
<input type="checkbox"/> Land	\$	<u>      200,100      </u>
<input type="checkbox"/> Improvements	\$	<u>      310,500      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      510,600      </u>

This decision is based on our finding that:

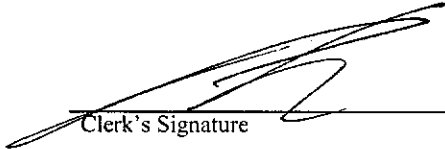
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this   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**

Order of the       Lewis       County

Board of Equalization

Property Owner:   Ralland Wallace  

Parcel Number(s):   012499000000  

Assessment Year:   2016  

Petition Number:   2016-168  

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>      40,300      </u>
<input type="checkbox"/> Improvements	\$	<u>      94,800      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      135,100      </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>      40,300      </u>
<input type="checkbox"/> Improvements	\$	<u>      94,800      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      135,100      </u>

This decision is based on our finding that:

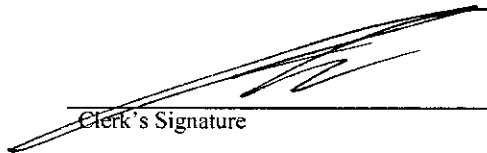
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Chairperson (or Authorized Designee) Signature



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

Order of the         Lewis         County  
Board of Equalization

Property Owner:         Ralland Wallace          
Parcel Number(s):         750010176385          
Assessment Year:         2016         Petition Number:         2016-169        

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

**BOE True and Fair Value Determination**

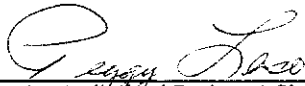
<input type="checkbox"/> Land	\$	<u>                        </u>
<input type="checkbox"/> Improvements	\$	<u>                11,000        </u>
<input type="checkbox"/> Minerals	\$	<u>                        </u>
<input type="checkbox"/> Personal Property	\$	<u>                        </u>
Total Value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

This decision is based on our finding that:

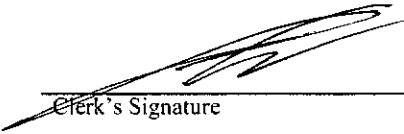
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Dated this         13<sup>th</sup>         day of         December        , (year)         2017        



\_\_\_\_\_  
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: 2016-107

Taxpayer's Name: <u>Kathleen Whitaker and Charles Roberts</u>			
Mailing Address: <u>1103 G St.</u>			
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>	

Taxpayer's Parcel No: <u>003170001000</u>	
Hearing Was Held On: <u>October 26, 2017</u>	
Board Members Present: <u>Tom Crowson and Russ Wigley</u>	

Decision of Board:	
Value Sustained: <u>\$152,300.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:38 am</u>	Ended at (time): <u>10:54 am</u>

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

10/13/17  
\_\_\_\_\_  
Date

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Order of the       Lewis       County

**Board of Equalization**

Property Owner: Kathleen Whitaker and Charles Roberts

Parcel Number(s): 003170001000

Assessment Year: 2016

Petition Number: 2016-107

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>30,000</u>
<input type="checkbox"/> Improvements	\$	<u>122,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>152,300</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>30,000</u>
<input type="checkbox"/> Improvements	\$	<u>122,300</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>152,300</u>

This decision is based on our finding that:

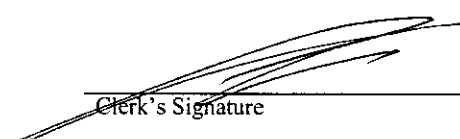
During the hearing it was noted that the value the Assessor's Office placed on the Assessor's Answer was not correct. The Assessor's True and Fair Value is \$152,300.

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

**NOTICE**

SHIPPED DEC 18 2017

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

Lewis

# County Board of Equalization

## Board Clerk's Record of Hearing

Petition No: 2016-205

Taxpayer's Name:	<u>Karie Feigenbaum</u>		
Mailing Address:	<u>501 S. 3<sup>rd</sup> St.</u>		
City:	<u>Toledo</u>	State:	<u>WA</u>
		Zip Code:	<u>98591</u>

Taxpayer's Parcel No:	<u>006632000000</u>		
Hearing Was Held On:	<u>October 26, 2017</u>		
Board Members Present:	<u>Tom Crowson and Russ Wigley</u>		

Decision of Board:
Value Sustained: _____
Value Changed From: <u>\$161,900.00</u> To: <u>\$155,200.00</u>
Other:

Recorded on Tape No:	<u>Digital Recording</u>		
Hearing Began at (time):	<u>1:46 pm</u>	Ended at (time):	<u>1:25 pm</u>

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

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

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Order of the       Lewis       County

**Board of Equalization**

Property Owner: Karie Feigenbaum

Parcel Number(s): 006632000000

Assessment Year: 2016

Petition Number: 2016-205

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>19,800</u>
<input type="checkbox"/> Improvements	\$	<u>142,100</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>161,900</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>19,800</u>
<input type="checkbox"/> Improvements	\$	<u>135,400</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>155,200</u>

This decision is based on our finding that:

The Board overrules the Assessor's determination of value. On investigation of the testimony by the Assessor's Office and the appellant. It has come to the board's attention that the Assessor's Office has made a counter offer of lowering the total value from \$161,900 down to \$155,200.

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

**NOTICE**

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

Lewis

# County Board of Equalization

## Board Clerk's Record of Hearing


Petition No: 2016-091 and 2016-092

Taxpayer's Name:	<u>Joe Zandecki</u>				
Mailing Address:	<u>200 Washington Way</u>				
City:	<u>Centralia</u>	State:	<u>WA</u>	Zip Code:	<u>98531</u>

Taxpayer's Parcel No:	<u>023962004001 and 023961006004</u>		
Hearing Was Held On:	<u>October 26, 2017</u>		
Board Members Present:	<u>Tom Crowson and Russ Wigley</u>		

Decision of Board:
Value Sustained: <u>see individual order</u>
Value Changed From: _____ To: _____
Other:

Recorded on Tape No:	<u>Digital Recording</u>		
Hearing Began at (time):	<u>1:46 pm</u>	Ended at (time):	<u>1:57 pm</u>

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

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

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Order of the     Lewis     County

Board of Equalization

Property Owner: Joe Zandecki  
Parcel Number(s): 023962004001  
Assessment Year: 2016 Petition Number: 2016-091

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>323,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>393,500</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>70,000</u>
<input type="checkbox"/> Improvements	\$	<u>323,500</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>393,500</u>

This decision is based on our finding that:

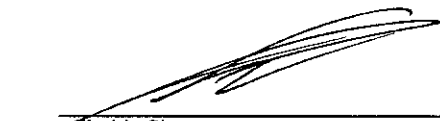
The Board supports the Assessor's determination of value based on the evidence presented. The Board felt that the comparable sales provided by the Assessor's office were more comparable to the subject property.

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**

Order of the       Lewis       County

Board of Equalization

Property Owner: Joe Zandecki  
Parcel Number(s): 023961006004  
Assessment Year: 2016 Petition Number: 2016-092

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>108,000</u>
<input type="checkbox"/> Improvements	\$	<u>107,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>215,700</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>108,000</u>
<input type="checkbox"/> Improvements	\$	<u>107,700</u>
<input type="checkbox"/> Minerals	\$	<u>          </u>
<input type="checkbox"/> Personal Property	\$	<u>          </u>
Total Value	\$	<u>215,700</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 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: 2016-187

Taxpayer's Name: <u>Tammy Stark</u>			
Mailing Address: <u>307 W Plum St</u>			
City: <u>Centralia</u>	State: <u>WA</u>	Zip Code: <u>98531</u>	

Taxpayer's Parcel No: <u>000255002000</u>	
Hearing Was Held On: <u>October 26, 2017</u>	
Board Members Present: <u>Tom Crowson and Russ Wigley</u>	

Decision of Board:	
Value Sustained: <u>\$168,100</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>2:00 pm</u>	Ended at (time): <u>2:27 pm</u>

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

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

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Order of the       Lewis       County  
Board of Equalization

Property Owner:   Tammy Stark    
Parcel Number(s):   000255002000    
Assessment Year:   2016   Petition Number:   2016-187  

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>      134,100      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      168,100      </u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>      34,000      </u>
<input type="checkbox"/> Improvements	\$	<u>      134,100      </u>
<input type="checkbox"/> Minerals	\$	<u>                  </u>
<input type="checkbox"/> Personal Property	\$	<u>                  </u>
Total Value	\$	<u>      168,100      </u>

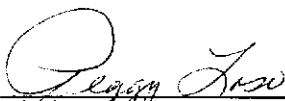
This decision is based on our finding that:

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

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