

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2015-108

Taxpayer's Name: Pam Kleinsmith

Mailing Address: 339 Lodgepole Ln.

City: Weippe

State: ID

Zip Code: 83553

Taxpayer's Parcel No: 018065011001

Hearing Was Held On: November 10, 2016

Board Members Present: Paulette Eaton

Tom Crowson

Johnny Dunnagan

Decision of Board:

Value Sustained: \$51,200.00

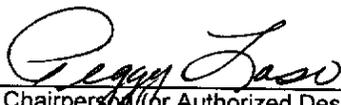
Value Changed From: _____ To: _____

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:18 a.m.

Ended at (time): 9:23 a.m.



Chairperson (or Authorized Designee)

1/20/17

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Pam Kleinsmith

Parcel Number(s): 018065011001

Assessment Year: 2015

Petition Number: 2015-108

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> 51,200 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 51,200 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 51,200 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 51,200 </u>

This decision is based on our finding that:

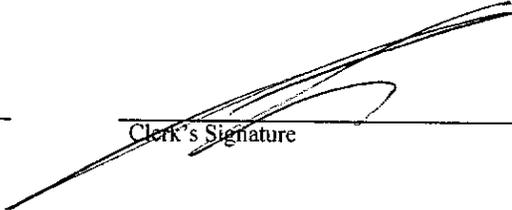
The Board supports the Assessor's determination of value based on the evidence presented. The Petitioner did not provide any market evidence in support of her opinion of value. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption 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 20th day of January , (year) 2017



Chairperson's 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 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: 2015-109

Taxpayer's Name: <u>Pam Kleinsmith</u>			
Mailing Address: <u>339 Lodgepole Ln.</u>			
City: <u>Weippe</u>	State: <u>ID</u>	Zip Code: <u>83553</u>	

Taxpayer's Parcel No: <u>018065011002</u>	
Hearing Was Held On: <u>November 10, 2016</u>	
Board Members Present: <u>Paulette Eaton</u>	
<u>Tom Crowson</u>	
<u>Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: <u>\$51,100.00</u>	
Value Changed From: _____ To: _____	
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>9:24 a.m.</u>	Ended at (time): <u>9:30 a.m.</u>



Chairperson (or Authorized Designee)

Date 1/20/17

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Order of the Lewis County

Board of Equalization

Property Owner: Pam Kleinsmith
Parcel Number(s): 018065011002
Assessment Year: 2015 Petition Number: 2015-109

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

sustains overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u> 51,100 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 51,100 </u>

BOE True and Fair Value Determination

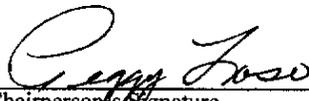
<input type="checkbox"/> Land	\$	<u> 51,100 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 51,100 </u>

This decision is based on our finding that:

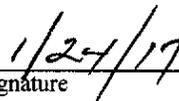
The Board supports the Assessor's determination of value based on the evidence presented. The Petitioner did not provide any market evidence in support of her opinion of value. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption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

Originally signed 20th day of January, 2017
Corrected 24th day of January, (year) 2017
this _____



Chairperson's 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: 2015-044

Taxpayer's Name: <u>Carolyn Baker</u>		
Mailing Address: <u>881 Shorey Rd.</u>		
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>

Taxpayer's Parcel No: <u>031930005000</u>	
Hearing Was Held On: <u>November 10, 2016</u>	
Board Members Present: <u>Paulette Eaton</u>	
<u>Tom Crowson</u>	
<u>Johnny Dunnagan</u>	

Decision of Board:
Value Sustained: _____
Value Changed From: <u>\$54,800.00</u> To: <u>\$19,200.00</u>
Other:

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>9:31 a.m.</u> Ended at (time): <u>10:02 a.m.</u>


Chairperson (or Authorized Designee)

Date 1/20/17

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Order of the Lewis County

Board of Equalization

Property Owner: Carolyn Baker

Parcel Number(s): 031930005000

Assessment Year: 2015

Petition Number: 2015-044

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>14,600</u>
<input type="checkbox"/> Improvements	\$	<u>40,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>54,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>1,200</u>
<input type="checkbox"/> Improvements	\$	<u>18,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>19,200</u>

This decision is based on our finding that:

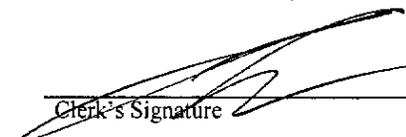
The Board overrules the Assessor's value based on the testimony and evidence presented. The Board relied on its previous review of the subject property. The petitioner testified that there have been no changes to the subject property. There has been more deterioration to the property. The subject property is not occupied and no longer has a heat source. The land is wetland, and the home is a shell at best. All of the other buildings on the property have not been raised and are in poor condition so the board rules them to be valued at \$0.

Following our hearing, it was discovered that the Board had information from the appellant that the Assessor's Office did not have. The Board accessed the additional information, and that additional information did not make any difference as to the Boards decision, and was not considered in making a determination.

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 20th day of January, (year) 2017


Chairperson's Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

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

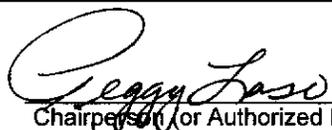
Petition No: 2015-100

Taxpayer's Name: <u>Damon Hanger</u>		
Mailing Address: <u>P.O. Box 1823</u>		
City: <u>Morton</u>	State: <u>WA</u>	Zip Code: <u>98356</u>

Taxpayer's Parcel No: <u>031081002000</u>	
Hearing Was Held On: <u>November 10, 2016</u>	
Board Members Present: <u>Paulette Eaton</u> <u>Tom Crowson</u> <u>Johnny Dunnagan</u>	

Decision of Board:
Value Sustained: <u>\$87,800.00</u>
Value Changed From: _____ To: _____
Other:

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:14 a.m.</u>	Ended at (time): <u>10:20 a.m.</u>


Chairperson (or Authorized Designee)

1/20/17
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Damon James Hanger

Parcel Number(s): 031081002000

Assessment Year: 2015 Petition Number: 2015-100

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> 26,000 </u>
<input type="checkbox"/> Improvements	\$	<u> 61,800 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 87,800 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 26,000 </u>
<input type="checkbox"/> Improvements	\$	<u> 61,800 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 87,800 </u>

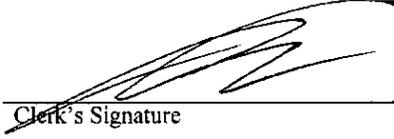
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Petitioner did not provide any market evidence in support of his opinion of value. 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 20th day of January , (year) 2017


Chairperson's 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: 2015-078

Taxpayer's Name: <u>Gregory Garves</u>		
Mailing Address: <u>15805 Waynita Way NE D-107</u>		
City: <u>Bothell</u>	State: <u>WA</u>	Zip Code: <u>98011</u>

Taxpayer's Parcel No: <u>009800692000</u>	
Hearing Was Held On: <u>November 10, 2016</u>	
Board Members Present: <u>Paulette Eaton</u>	
<u>Tom Crowson</u>	
<u>Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$90,200.00</u>	To: <u>\$82,000.00</u>
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>10:27 a.m.</u>	Ended at (time): <u>10:43 a.m.</u>



Chairperson (or Authorized Designee)

1/20/17

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Gregory Garves

Parcel Number(s): 009800692000

Assessment Year: 2015

Petition Number: 2015-078

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>22,000</u>
<input type="checkbox"/> Improvements	\$	<u>68,200</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>90,200</u>

BOE True and Fair Value Determination

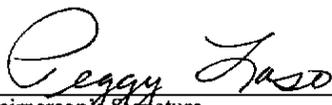
<input type="checkbox"/> Land	\$	<u>22,000</u>
<input type="checkbox"/> Improvements	\$	<u>60,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>82,000</u>

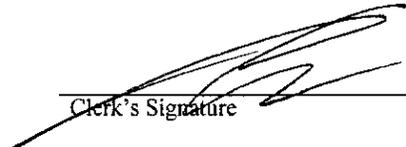
This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony presented. The Petitioner presented three comparable sales. The Assessor's Office presented three comparable sales. The Board feels that the petitioners comparable two valued at \$74,000 and the Assessor's comparable two valued at \$88,000 supports an adjustment in value. The Board concluded that the Petitioner has provided clear, cogent, and compelling evidence sufficient to overcome the Assessor's presumption of correctness, and to warrant a reduction in the 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 20th day of January, (year) 2017


Chairperson's 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: 2015-127

Taxpayer's Name: <u>Mariam Mecham</u>		
Mailing Address: <u>5827 148th St. SW</u>		
City: <u>Edmonds</u>	State: <u>WA</u>	Zip Code: <u>98026</u>

Taxpayer's Parcel No: <u>028231001000</u>	
Hearing Was Held On: <u>November 10, 2016</u>	
Board Members Present: <u>Tom Crowson</u> <u>Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: <u>\$83,200.00</u>	To: <u>\$54,000.00</u>
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:03 p.m.</u>	Ended at (time): <u>1:41 p.m.</u>

Peggy Liso
Chairperson (or Authorized Designee)

Date 1/20/17

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Order of the Lewis County

Board of Equalization

Property Owner: Marian Mecham

Parcel Number(s): 028231001000

Assessment Year: 2015

Petition Number: 2015-127

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> 68,200 </u>
<input type="checkbox"/> Improvements	\$	<u> 15,000 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 83,200 </u>

BOE True and Fair Value Determination

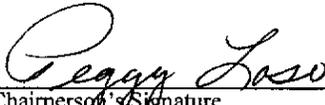
<input type="checkbox"/> Land	\$	<u> 46,500 </u>
<input type="checkbox"/> Improvements	\$	<u> 7,500 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 54,000 </u>

This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony and evidence presented. The Board relied on the decision of the State Board of Tax appeals for the year 2013, adjusting the value to \$55,000. The Board also relied on the Appraisal of Real Property by Scott Hamilton, Certified Residential Real Estate Appraiser, dated August 6, 2015, assessing the subject property at \$54,000. The Board concludes that the Petitioner provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the valuation.

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 20th day of January , (year) 2017


Chairperson's Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

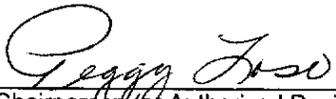
Petition No: 2015-089

Taxpayer's Name: William & Virginia Pistilli
Mailing Address: P.O. Box 255
City: Chehalis State: WA Zip Code: 98532

Taxpayer's Parcel No: 014632005011
Hearing Was Held On: November 10, 2016
Board Members Present: Tom Crowson
Johnny Dunnagan

Decision of Board:
Value Sustained: _____
Value Changed From: \$295,800.00 To: \$259,900.00
Other:

Recorded on Tape No: Digital Recording
Hearing Began at (time): 1:46 p.m. Ended at (time): 2:24 p.m.


Chairperson (or Authorized Designee)

Date 1/20/17

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Order of the Lewis County

Board of Equalization

Property Owner: William & Virginia Pistilli

Parcel Number(s): 014632005011

Assessment Year: 2015

Petition Number: 2015-089

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>61,000</u>
<input type="checkbox"/> Improvements	\$	<u>234,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>295,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>61,000</u>
<input type="checkbox"/> Improvements	\$	<u>198,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>259,900</u>

This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony and evidence presented. The Petitioners provided seven comparable sales for the property in question. The Assessor's Office presented three comparable sales for the property in question. The Board feels the improvement value should be reduced by 15% due to the condition of the house being good, but not excellent. In addition, the Board feels that the comparable sales provided by both parties support a reduced value.

Subject Property

Address	Land Size	Bldg. Size
110 81 30 Rawlins Rd.	7.8 acres	2300 sq. ft.

Appellant's Comparable Sales

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
0 Buryea Rd.	5.14 acres	2166 sq. ft.	\$234,450	5/30/2013
126 Salmon Run Ln.	5 acres	2320 sq. ft.	\$263,000	8/21/2013
125 Twin View Ln.	1.58 acres	2260 sq. ft.	\$159,900	1/29/2015
152 Carol Lin Dr.	5.18 acres	1834 sq. ft.	\$247,000	9/30/2015
182 Hawkins Rd.	4.75 acres	2080 sq. ft.	\$267,000	12/15/2015
824 State Rte. 508	5 acres	2176 sq. ft.	\$240,000	10/27/2015
1034 Bunker Creek Rd.	7.85 acres	1973 sq. ft.	\$285,000	8/15/2014

Assessor's Comparable Sales

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
688 Evans Rd.	10 acres	2112 sq. ft.	\$280,000	10/7/2015
155 Mallard Ln.	5 acres	1614 sq. ft. 364 sq.ft. bsmt.	\$295,000	9/26/2014
119 W. Nikula Rd.	6.37 acres	2256 sq. ft.	\$370,000	10/22/2014

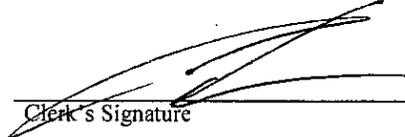
The Board concludes that the Petitioner has provided clear, cogent, and convincing evidence sufficient to overcome the Assessor's presumption of correctness, and to warrant a reduction in the valuation.

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Dated this 20th day of January, (year) 2017



 Chairperson's 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 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.

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