

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

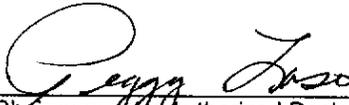
Petition No: 2015-046

Taxpayer's Name: <u>Arlund Lyons</u>		
Mailing Address: <u>116 Mandy Rd.</u>		
City: <u>Toledo</u>	State: <u>WA</u>	Zip Code: <u>98591</u>

Taxpayer's Parcel No: <u>012450006000</u>
Hearing Was Held On: <u>November 17, 2016</u>
Board Members Present: <u>Johnny Dunnagan and Tom Crowson</u>

Decision of Board:
Value Sustained: _____
Value Changed From: <u>\$251,600.00</u> To: <u>\$206,300.00</u>
Other: _____

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>8:56 a.m.</u> Ended at (time): <u>9:22 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: Arlund Lyons

Parcel Number(s): 012450006000

Assessment Year: 2015

Petition Number: 2015-046

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> 145,300 </u>
<input type="checkbox"/> Improvements	\$	<u> 106,300 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> \$251,600 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 100,000 </u>
<input type="checkbox"/> Improvements	\$	<u> 106,300 </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 206,300 </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 two comparable sales for the property in question. The Assessor's Office presented three comparable sales for the property in question. The Board feels that the comparable sales provided by both parties support a reduced value.

Subject Property

Address	Land Size	Bldg. Size
116 Mandy Rd.	5.03	1388 sq. ft.

Appellant's Comparable Sales

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
0 Shoreline Dr.	4.3 acres		\$89,000	10/16/2015
169 Shoreline Dr.	5.29 acres		\$99,000	12/6/2014

Assessor's Comparable Sales

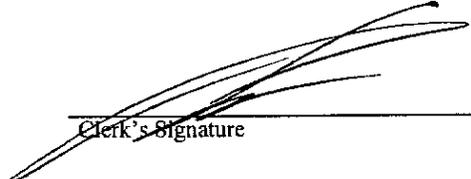
Address	Land Size	Bldg. Size	Sale Price	Date of Sale
1409 NE 1 st St.	0.90 acres	2518 sq. ft. 414 sq. ft. bsmt.	\$238,200	3/12/2014
145 Rogers Rd.	5.43 acres	2256 sq. ft.	\$260,000	1/16/2015
212 Plomondon Rd.	4.85 acres	1624 sq. ft. 768 sq. ft. bsmt.	\$264,000	1/23/2015

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

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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

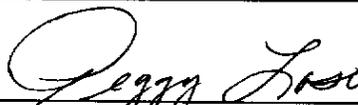
Petition No: 2015-060 through 2015-
074

Taxpayer's Name: <u>John Hibbard</u>		
Mailing Address: <u>2021 The Alameda #385</u>		
City: <u>San Jose</u>	State: <u>CA</u>	Zip Code: <u>95126</u>

Taxpayer's Parcel No: _____
Hearing Was Held On: <u>November 17, 2016</u>
Board Members Present: <u>Johnny Dunnagan, and Tom Crowson</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>9:32 a.m.</u>	Ended at (time): <u>10:26 a.m.</u>



Chairperson (or Authorized Designee)

1/20/17

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Order of the Lewis County

Board of Equalization

Property Owner: John Hibbard

Assessment Year: 2015

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

sustains overrules the determination of the assessor.

Petition #	Parcel #	Assessor's Land	Assessor's Bldg.	Assessor's Total	BOE Land	BOE Bldg.	BOE Total
2015-060	031824002000	\$11,000	\$500	\$11,500	\$11,000	\$500	\$11,500
2015-061	031823002000	\$8,200	0	\$8,200	\$8,200	0	\$8,200
2015-062	031823001000	\$10,600	0	\$10,600	\$10,600	0	\$10,600
2015-063	010125026000	\$10,600	\$46,900	\$57,500	\$10,600	\$46,900	\$57,500
2015-064	010125024000	\$10,600	\$46,700	\$57,300	\$10,600	\$46,700	\$57,300
2015-065	010125025000	\$10,600	\$46,700	\$57,300	\$10,600	\$46,700	\$57,300
2015-066	010125023000	\$10,600	\$46,900	\$57,500	\$10,600	\$46,900	\$57,500
2015-067	010125022000	\$10,600	\$46,900	\$57,500	\$10,600	\$46,900	\$57,500
2015-068	010125021000	\$10,600	\$48,200	\$58,800	\$10,600	\$48,200	\$58,800
2015-069	010125020000	\$5,300	0	\$5,300	\$5,300	0	\$5,300
2015-070	010125019000	\$10,600	\$48,900	\$59,500	\$10,600	\$48,900	\$59,500
2015-071	010125018000	\$400	0	\$400	\$400	0	\$400
2015-072	010125017000	\$5,300	0	\$5,300	\$5,300	0	\$5,300
2015-073	010125016000	\$5,300	0	\$5,300	\$5,300	0	\$5,300
2015-074	010125015000	\$5,300	0	\$5,300	\$5,300	0	\$5,300

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 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

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Distribution: • Assessor • Petitioner • BOE File

Lewis

County Board of Equalization

Board Clerk's Record of Hearing

Petition No: 2015-075

Taxpayer's Name: John Hibbard

Mailing Address: 2021 The Alameda #385

City: San Jose

State: CA

Zip Code: 95126

Taxpayer's Parcel No: 008415000000

Hearing Was Held On: November 17, 2016

Board Members Present: Johnny Dunnagan and Tom Crowson

Decision of Board:

Value Sustained: _____

Value Changed From: \$97,300.00 To: \$62,400.00

Other: _____

Recorded on Tape No: Digital Recording

Hearing Began at (time): 9:32 a.m.

Ended at (time): 10:26 a.m.


Chairperson (or Authorized Designee)

1/20/17
Date

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Order of the Lewis County

Board of Equalization

Property Owner: John Hibbard

Parcel Number(s): 008415000000

Assessment Year: 2015

Petition Number: 2015-075

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>16,300</u>
<input type="checkbox"/> Improvements	\$	<u>81,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>97,300</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>16,300</u>
<input type="checkbox"/> Improvements	\$	<u>46,100</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>62,400</u>

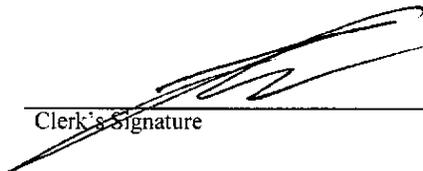
This decision is based on our finding that:

The Board supports the Assessor's recommended reduction in the valuation based on the evidence presented. The Assessor's representative recommended a reduction in value, land value at \$16,300, and improvement value at \$46,100 for a total valuation of \$62,400. The Petitioner was present at the hearing and agreed with the Assessor's recommended reduction.

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: 2015-119

Taxpayer's Name: <u> Chad & Janine Blake </u>		
Mailing Address: <u> 111 Riverview Dr. </u>		
City: <u> Chehalis </u>	State: <u> WA </u>	Zip Code: <u> 98532 </u>

Taxpayer's Parcel No: <u> 011036014000 </u>	
Hearing Was Held On: <u> November 17, 2016 </u>	
Board Members Present: <u> Johnny Dunnagan and Tom Crowson </u>	

Decision of Board:	
Value Sustained: <u> \$195,900.00 </u>	
Value Changed From: <u> </u>	To: <u> </u>
Other:	

Recorded on Tape No: <u> Digital Recording </u>	
Hearing Began at (time): <u> 10:40 a.m. </u>	Ended at (time): <u> 10:59 a.m. </u>


Chairperson (or Authorized Designee)

 1/24/17
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Chad & Janine Blake

Parcel Number(s): 011036014000

Assessment Year: 2015

Petition Number: 2015-119

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>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>150,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>195,900</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>45,000</u>
<input type="checkbox"/> Improvements	\$	<u>150,900</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>195,900</u>

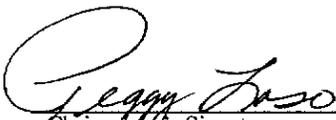
This decision is based on our finding that:

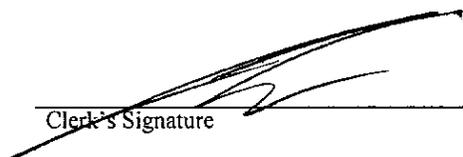
The Board supports the Assessor's determination of value based on the evidence presented. Mr. Blake supplied an appraisal for the property. He noted that he is no longer a certified appraiser. The Assessor's representative stated he feels the Assessor's comparable sales are good comparable sales. Both parties supplied three comparable sales each.

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: 2015-119

Taxpayer's Name: <u>Nancy Friend</u>		
Mailing Address: <u>P.O. Box 12209</u>		
City: <u>Olympia</u>	State: <u>WA</u>	Zip Code: <u>98508</u>

Taxpayer's Parcel No: <u>024137003014</u>	
Hearing Was Held On: <u>November 17, 2016</u>	
Board Members Present: <u>Peggy Laso, Johnny Dunnagan, and Tom Crowson</u>	

Decision of Board:	
Value Sustained: <u>\$30,600.00</u>	
Value Changed From: _____	To: _____
Other: _____	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:07 p.m.</u>	Ended at (time): <u>1:44 p.m.</u>

Peggy Laso
Chairperson (or Authorized Designee)

Date 1/24/17

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Order of the Lewis County

Board of Equalization

Property Owner: Nancy Friend

Parcel Number(s): 024137003014

Assessment Year: 2015

Petition Number: 2015-094

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> 30,600 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 30,600 </u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u> 30,600 </u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u> 30,600 </u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Petitioner supplied information regarding the condition of the property and well as the cost to make this property comparable to the Assessor's three comparable sales. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 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

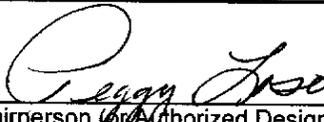
Petition No: 2015-049

Taxpayer's Name: <u>Alan Ulrich</u>		
Mailing Address: <u>1575 SW Johnson Ave.</u>		
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>

Taxpayer's Parcel No: <u>005871056000</u>	
Hearing Was Held On: <u>November 17, 2016</u>	
Board Members Present: <u>Peggy Laso, Johnny Dunnagan, and Tom Crowson</u>	

Decision of Board:
Value Sustained: _____
Value Changed From: <u>\$189,800.00</u> To: <u>\$165,000.00</u>
Other: _____

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>3:19 p.m.</u> Ended at (time): <u>3:53 p.m.</u>



Chairperson (or Authorized Designee)

1/20/17

Date

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Order of the Lewis County

Board of Equalization

Property Owner: Alan Ulrich

Parcel Number(s): 005871056000

Assessment Year: 2015

Petition Number: 2015-049

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>40,000</u>
<input type="checkbox"/> Improvements	\$	<u>149,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>\$189,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>40,000</u>
<input type="checkbox"/> Improvements	\$	<u>125,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>165,000</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 its previous reviews of the subject property. The Board also based its determination on the purchase price of the property for \$139,000 on December 19, 2012, and the information provided regarding a manifest error correction that should have been corrected. In addition, the Board feels the comparable sales used by the petition proved a lower value.

Subject Property

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
1575 SW Johnson	0.26 acres	1782 sq. ft.	\$139,000	12/19/2012

Appellant's Comparable Sales

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
473 SW 15 th St.	0.21 acres	1203 sq. ft.	\$131,950	9/11/2012
1799 SW Armstrong	0.26 acres	1234 sq. ft.	\$134,000	2/28/2012
3505 Rodcin Ave.	0.46 acres	1628 sq. ft.	\$162,500	1/26/2012
813 Pheasant Rd.	0.32 acres	1966 sq. ft.	\$167,000	4/01/2012

Assessor's Comparable Sales

Address	Land Size	Bldg. Size	Sale Price	Date of Sale
3510 Mayberry Rd.	0.54 acres	1660 sq. ft.	\$190,000	10/31/2014
160 SW Westside Dr.	0.20 acres	1636 sq. ft.	\$185,000	1/02/2014
1750 SW Gails Ave.	0.24 acres	2250 sq. ft.	\$214,000	12/31/2014

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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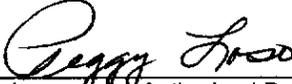
Petition No: 2015-086

Taxpayer's Name: <u>Neal Wolf, Sr.</u>		
Mailing Address: <u>P.O. Box 867</u>		
City: <u>Chehalis</u>	State: <u>WA</u>	Zip Code: <u>98532</u>

Taxpayer's Parcel No: <u>015433001003</u>	
Hearing Was Held On: <u>November 17, 2016</u>	
Board Members Present: <u>Peggy Laso, Johnny Dunnagan, and Tom Crowson</u>	

Decision of Board:
Value Sustained: _____
Value Changed From: <u>\$120,000.00</u> To: <u>\$68,000.00</u>
Other: _____

Recorded on Tape No: <u>Digital Recording</u>
Hearing Began at (time): <u>1:46 p.m.</u> Ended at (time): <u>2:25 p.m.</u>



Chairperson (or Authorized Designee)

1/24/17

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Order of the Lewis County

Board of Equalization

Property Owner: Neal Wolf, Sr.

Parcel Number(s): 015433001003

Assessment Year: 2015

Petition Number: 2015-086

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>24,000</u>
<input type="checkbox"/> Improvements	\$	<u>96,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>120,000</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>24,000</u>
<input type="checkbox"/> Improvements	\$	<u>44,000</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>68,000</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 its previous review of the subject property. The Board also relied on the testimony and appraisal of Scott Hamilton, Certified Real Estate Appraiser. This property is not complete on the inside and the functionality of the building is questionable.

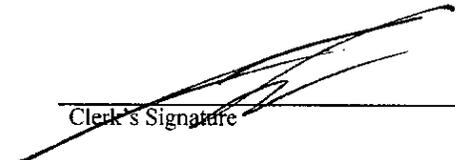
The Board concluded that the Petitioner has provided clear, cogent, and compelling evidence sufficient to overcome the Assessor's presumption of correctness and to warrant a reduction in the value.

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

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

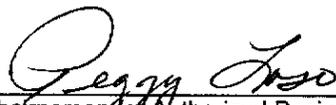
Petition No: 2015-096

Taxpayer's Name: <u>Brad & Jan Lusink</u>		
Mailing Address: <u>30606 28th Ave. S.</u>		
City: <u>Federal Way</u>	State: <u>WA</u>	Zip Code: <u>98003</u>

Taxpayer's Parcel No: <u>008397000000</u>	
Hearing Was Held On: <u>November 17, 2016</u>	
Board Members Present: <u>Peggy Laso, Johnny Dunnagan, and Tom Crowson</u>	

Decision of Board:	
Value Sustained: <u>\$58,800.00</u>	
Value Changed From: _____	To: _____
Other:	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>2:36 p.m.</u>	Ended at (time): <u>3:15 p.m.</u>



Chairperson (or Authorized Designee)

Date 1/20/17

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Order of the Lewis County

Board of Equalization

Property Owner: Brad & Jan Lusink

Parcel Number(s): 008397000000

Assessment Year: 2015

Petition Number: 2015-096

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>46,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>58,800</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>12,000</u>
<input type="checkbox"/> Improvements	\$	<u>46,800</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>58,800</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 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

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