CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SADOWSKI GIRARD & SADOWSKI ANNE

SADOWSKI GIRARD & SADOWSKI ANNE
30902 NE SPUD MOUNTAIN RD
CAMAS, WA 98607

ACCOUNT NUMBER: 137079-000

PROPERTY LOCATION: 30902 NE SPUD MOUNTAIN RD
CAMAS, WA 98607

PETITION: 397

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE			**BOARD OF EQUALIZATION (BOE) VALUE**	
Land	$	249,691		$	249,691
Improvements	$	621,371		$	546,559
Personal property					
ASSESSED VALUE	**$**	**871,062**	**BOE VALUE**	**$**	**796,250**

Date of hearing: January 28, 2021

Recording ID# SADOWSKI

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Girard “Jerry” Sadowski
  - Anne Sadowski
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,338 square feet, built in 1994 and is of good construction quality located on 12.85 acres. The property includes a passenger elevator in the main house and a detached garage measuring 1,656 square feet.

The appellant referred to their evidence, including $80,000 worth of repairs. An estimate was received the day before the hearing from a painting company, bidding $15,000 to paint the house. Of the Assessor's sales listed on the website, some are over $400 per square foot, which does not reflect the subject property's reasonable value. A realtor for the neighborhood says that the average appreciation for the neighborhood is roughly 4.5%. The appellant submitted three comparable sales [#175511-000 sold for $550,000 in August 2019; #137143-000 sold for $655,000 in January 2019; and #137127-000 sold for $668,000 in June 2019].

The appellant requested a value of $796,250.

The Assessor provided no evidence.

The appellant's comparable sales indicate a value between $171 and $182 per square foot. This supports the requested value of $796,250 .

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at $796,250 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

CLARK COUNTY BOARD OF EQUALIZATION

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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: THOMPSON ADAM

THOMPSON ADAM
3302 G ST
VANCOUVER, WA 98663

ACCOUNT NUMBER: 13350-000

PROPERTY LOCATION: 3302 G ST
VANCOUVER, WA 98663

PETITION: 398

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		ASSESSED VALUE			**BOARD OF EQUALIZATION (BOE) VALUE**
Land	$	152,000		$	152,000
Improvements	$	194,713		$	163,000
Personal property					
ASSESSED VALUE	**$**	**346,713**	**BOE VALUE**	**$**	**315,000**

Date of hearing: January 28, 2021

Recording ID# THOMPSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - None
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,440 square feet, built in 1930 and is of fair construction quality located on 0.11 acres. The property includes 480 square feet of unfinished basement in the main house and a detached garage measuring 440 square feet.

The property was purchased for $275,000 in May 2019. The appellant's evidence included an appraisal performed by Ares Slavin of Prime Pacific Appraisals indicating a value of $315,000 as of March 2020.

The appellant requested a value of $315,000.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal supports the requested value of $315,000.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at $315,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HARMS STEPHEN & HARMS MICHELLE

HARMS STEPHEN & HARMS MICHELLE
5804 NW 151ST DR
VANCOUVER, WA 98685

ACCOUNT NUMBER: 986038-477

PROPERTY LOCATION: 5804 NW 151ST DR
VANCOUVER, WA 98685

PETITION: 399

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE			BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	223,400		$	223,400
Improvements	$	586,457		$	508,100
Personal property					
ASSESSED VALUE	**$**	**809,857**	**BOE VALUE**	**$**	**731,500**

Date of hearing: January 28, 2021

Recording ID# HARMS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - None
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,790 square feet, built in 2016 and is of good plus construction quality located on 0.27 acres.

The appellant submitted three comparable sales [#986038-475 sold for $680,000 in February 2019; #986038-471 sold for $640,000 in February 2019; and #986038-499 sold for $680,000 in July 2019].

The appellant requested a value of $701,098.

The Assessor provided no evidence.

The appellant's comparable sales support a value of $731,500.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at $731,500 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GARCIA ELIJAH R & GARCIA ANNE-MARIE

GARCIA ELIJAH R & GARCIA ANNE-MARIE
1009 Y STREET
VANCOUVER, WA 98661

ACCOUNT NUMBER: 36255-150

PROPERTY LOCATION: 1009 Y STREET
VANCOUVER, WA 98661

PETITION: 400

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		ASSESSED VALUE			**BOARD OF EQUALIZATION (BOE) VALUE**
Land	$	113,945		$	113,945
Improvements	$	257,490		$	216,055
Personal property					
ASSESSED VALUE	**$**	**371,435**	**BOE VALUE**	**$**	**330,000**

Date of hearing: January 28, 2021

Recording ID# GARCIA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - None
- Assessor:
  - None

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,272 square feet, built in 1941 and is of average minus construction quality located on 0.12 acres.

The appellant's evidence included an appraisal performed by Matthew Smith indicating a value of $330,000 as of June 2020.

The appellant requested a value of $330,000.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. Values later than the assessment date are likely higher absent any market information to indicate otherwise. The evidence provided supports a value of $330,000.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at $330,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MACDONALD MALCOLM

MACDONALD MALCOLM
20313 NE 225TH AVE
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 201243-000

PROPERTY LOCATION: 20313 NE 225TH AVE
BRUSH PRAIRIE, WA 98606

PETITION: 401

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE			BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	258,981		$	258,981
Improvements	$	393,257		$	393,257
Personal property					
ASSESSED VALUE	**$**	**652,238**	**BOE VALUE**	**$**	**652,238**

Date of hearing: January 28, 2021

Recording ID# MACDONALD

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Malcolm MacDonald
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,688 square feet, built in 2004 and is of average construction quality located on 2.21 acres.

The appellant stated that from when they purchased the home in 2017, the value of the home has risen significantly, though the homes around it did not reflect the same increase. The homes sell for less but are roughly the same size. The home has one main floor and then the second story has two bedrooms and a bathroom but is not a complete second floor. There is a small shed that is big enough to use for the lawn mower. There is a bedroom and a bathroom in the basement and while it is not entirely finished, it is included in the home's square footage. A living room was added that extended out from the foundation of the house, which is why the floors are so different in footprint. The appellant submitted four comparable sales [#202136-000 sold for $489,900; #202301-015 sold for $560,000 in May 2020; #201243-010 sold for $468,000 in October 2019; and #201167-000 sold for $465,000 in October 2018]. The appellant did not include information on the subject property on the comparison page.

The appellant requested a value of $450,000.

The Assessor provided no evidence.

The appellant did not provide current information on the subject property. The trended fee appraisal amount at the date of purchase in 2017 indicates a value near the 2020 assessed value of $652,238.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at $652,238 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LIND BRIAN M & LIND KATIE E

LIND BRIAN M & LIND KATIE E
4906 NE 101ST CIR
VANCOUVER, WA 98686

ACCOUNT NUMBER: 189979-005

PROPERTY LOCATION: 4906 NE 101ST CIR
VANCOUVER, WA 98686

PETITION: 264

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		ASSESSED VALUE			BOARD OF EQUALIZATION (BOE) VALUE
Land	$	212,447		$	212,447
Improvements	$	284,259		$	264,053
Personal property					
ASSESSED VALUE	**$**	**496,706**	**BOE VALUE**	**$**	**476,500**

Date of hearing: January 28, 2021

Recording ID# LIND

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Brian Lind
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,708 square feet, built in 1991 and is of average construction quality located on 1.91 acres. The property includes a shed measuring 340 square feet.

The appellant stated that the home was cheaply built. It has furnishings like linoleum and low ceilings that can be reached when standing. There are lots of boundary encumbrances on the property, so despite the acreage much is unusable or impacted by the neighbors. There is a deep gully on the west side of the property that goes down to a creek about two stories. The other side of the gully is a liability as it gets frequent trespassers. The appellant submitted four comparable sales [#189814-000 sold for $317,000 in July 2017; #117892-598 sold for $344,900 in December 2019; #196153-000 sold for $375,000 in June 2017; and #118262-072 sold for $428,000 in September 2019]. The appellant provided no detail information on the subject property but indicated it is a two-story house with 2,700 square feet.

The appellant requested a value of $454,223.

The Assessor provided no evidence.

The usable portion of the land, the neighborhood and the comparable properties support a value of $476,500.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at $476,500 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HOWARD DAVID R & SCHAFER DIANA C TRUSTEES

HOWARD DAVID R & SCHAFER DIANA C TRUSTEES
211 NE 18TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 91052-382

PROPERTY LOCATION: 211 NE 18TH AVE
BATTLE GROUND, WA 98604

PETITION: 412

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE			BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	115,000		$	115,000
Improvements	$	499,190		$	499,190
Personal property					
ASSESSED VALUE	**$**	**614,190**	**BOE VALUE**	**$**	**614,190**

Date of hearing: January 28, 2021

Recording ID# HOWARD

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - None
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,094 square feet, built in 2004 and is of average plus construction quality located on 0.33 acres.

The property was purchased for $539,900 in January 2019. The appellant submitted three comparable sales [#91052-390 sold for $520,000 in April 2020; #229017-028 sold for $494,000 in January 2020; and #229017-006 sold for $533,000 in June 2020].

The appellant requested a value of $560,000.

The Assessor provided no evidence.

The appellant's comparable sales support the Assessor's value of $614,190 on a per square foot basis.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at $614,190 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MCLEAN ALAN S & MCLEAN DAINA S

MCLEAN ALAN S & MCLEAN DAINA S
PO BOX 503
LA CENTER, WA 98629

ACCOUNT NUMBER: 63472-886

PROPERTY LOCATION: 1982 E HEITMAN CIR
LA CENTER, WA 98629

PETITION: 413

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE			BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	111,400		$	111,400
Improvements	$	622,298		$	478,489
Personal property					
ASSESSED VALUE	**$**	**733,698**	**BOE VALUE**	**$**	**589,889**

Date of hearing: January 28, 2021

Recording ID# MCLEAN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Alan McLean
  - Diana McLean (Spectator)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 4,323 square feet, built in 2006 and is of good plus construction quality located on 0.23 acres.

The appellant referred to their comparables, which are all within a few blocks of the subject property. The value includes the garage space and square footage of the house. The comparables are all closely comparable to the subject in size and quality, with some variance in lot size. The unfinished space was included in the square footage of the subject home for calculations. Even including the highest quality home at the highest price, it still indicates close to $589,889 for the subject. No improvements have been made to the home. Garden beds have been added, but the home is the same. There is a part of the basement under the front entry that is dirt, but it is enclosed, so the appellant is considering it in the footage of the house. The appellant submitted three comparable sales [#63472-936 sold for $540,000 in March 2019; #63472-930 sold for $634,900 in April 2020; and #258992-008 sold for $549,000 in August 2019].

The appellant requested a value of $589,889.

The Assessor provided no evidence.

The appellant's comparable sales support the requested value of $589,889 on a per square foot basis.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at $589,889 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

CLARK COUNTY BOARD OF EQUALIZATION

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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LEMEN AARON M & LEMEN KATHERINE A

LEMEN AARON M & LEMEN KATHERINE A
20701 NE 96TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 192679-000

PROPERTY LOCATION: 20701 NE 96TH AVE
BATTLE GROUND, WA 98604

PETITION: 419

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE			BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	296,949		$	296,949
Improvements	$	420,193		$	288,051
Personal property					
ASSESSED VALUE	**$**	**717,142**	**BOE VALUE**	**$**	**585,000**

Date of hearing: January 28, 2021

Recording ID# LEMEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Aaron Lemen
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,561 square feet, built in 1994 and is of good construction quality located on 5.13 acres.

The appellant purchased the property in June 2020 for $525,000, so the assessment was set before the property was purchased. The property was purchased from the appellant's parents, who were the home's original builders. The mortgage company did not require an appraisal based on the borrowing amount. The price was based on repairs needed and prior assessments. The appellant submitted five comparable sales [#194113-015 sold for $715,000 in January 2019; #195919-000 sold for $680,000 in June 2019; #179446-000 sold for $710,000 in June 2019; #180632-000 sold for $648,000 in January 2019; and #192664-000 sold for $740,000 in October 2019].

The appellant requested a value of $525,000.

The Assessor provided no evidence.

Since the property was purchased in a non-arms-length transaction the purchase price cannot be relied on as a true measure of market value and the other evidence must be used. The comparable sales indicate a value of $180 per square foot plus a reduced value for over the garage area supports a value of $585,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at $585,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BYRNE BRANDON S & BYRNE JESSICA R

BYRNE BRANDON S & BYRNE JESSICA R
943 E LUCAS ST
LA CENTER, WA 98629

ACCOUNT NUMBER: 63472-910

PROPERTY LOCATION: 943 E LUCAS ST
LA CENTER, WA 98629

PETITION: 415

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		ASSESSED VALUE			BOARD OF EQUALIZATION (BOE) VALUE
Land	$	106,400		$	106,400
Improvements	$	518,120		$	448,600
Personal property					
ASSESSED VALUE	**$**	**624,520**	**BOE VALUE**	**$**	**555,000**

Date of hearing: January 28, 2021

Recording ID# BYRNE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Brandon Byrne
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,665 square feet, built in 2005 and is of good construction quality located on 0.33 acres.

The appellant referred to their appraisal, which was received as part of a refinance. The property was purchased back in July of 2018 for $510,000. In the property information summary from the Assessor's Office, none of the sales exceeded the $599,000 threshold the Assessor's Office used. The Assessor's sales, even with adjustments were not higher than $580,000. The appraisal used comparables that sold for about the $500,000-$560,000 range. The appellant feels the $555,000 is reasonable given the appraisal and the sales. The appellant noted for clarification that the subject does not have a pool. The subject is one piece of a parcel that was subdivided. The adjacent lot does have a pool and pool house, but that is the unowned piece of that original parcel. The appellant's evidence included an appraisal performed by Joel H. Cline of Porch Light Appraisal, Inc. indicating a value of $555,000 as of January 2020.

The appellant requested a value of $555,000.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal supports the requested value of $555,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at $555,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ANDERSON JEFREY & ANDERSON RHACELLE

ANDERSON JEFREY & ANDERSON RHACELLE
1537 NW 40TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 110186-484

PROPERTY LOCATION: 1537 NW 40TH AVE
CAMAS, WA 98607

PETITION: 416

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE			BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	213,800		$	213,800
Improvements	$	275,344		$	275,344
Personal property					
ASSESSED VALUE	**$**	**489,144**	**BOE VALUE**	**$**	**489,144**

Date of hearing: January 28, 2021

Recording ID# ANDERSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Jefrey Anderson
- Assessor:
  - None

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,571 square feet, built in 1996 and is of average construction quality located on 0.3 acres.

The appellant referenced their submitted evidence. There is no formal living room or dining room. The garage is short and does not fit all car lengths. The home had a view when purchased in 1996, but not does not currently, due to tall unmaintained trees on city property. This issue does not impact the view of all homes in the neighborhood and is encroaching on the subject lot, creating a fire hazard. It is the smallest lot in the neighborhood and is between two homes that are not compliant with the HOA. There is an adjacent bare lot with utility connections that sold in 2019 for $130,000. It is flatter than the subject lot and was an arms-length transaction. The pie shape of the subject lot makes the front yard so small it is not usable. The larger area of the lot is all on a slope. There is a retaining wall on the property, making the lower area difficult to use. A new roof was put on the house in the last year, but no other improvements have been made. Other homes have sold for $480,000, but are much nicer, newer, and larger homes. The comparables would be within about half a mile but are not in the same HOA. The appellant submitted three comparable sales [#92232-030 sold for $347,500 in January 2019; #85141-010 sold for $329,000 in May 2019; and #178186-042 sold for $365,000 in September 2019].

The appellant requested a value of $321,413.

The Assessor provided no evidence.

The two of the comparable sales indicate a higher value for the subject property. The comparable sales and the problems delineated by the appellant do not provide a persuasive argument sufficient to overcome the assessed value assigned by the Assessor.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at $489,144 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on February 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.