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: **HPA BORROWER 2018-1 MS LLC**

HPA BORROWER 2018-1 MS LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 228951-016

PROPERTY LOCATION: 115 NE 18TH AVE
BATTLE GROUND, WA 98604

PETITION: 484

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	$	318,980		$	318,980
Personal property					
ASSESSED VALUE	**$**	**433,980**	**BOE VALUE**	**$**	**433,980**

Date of hearing: July 14, 2021

Recording ID# HPA714 (4:45)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,471 square feet, built in 2002 and is of average construction quality located on 0.23 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. The average of the comparable sales has been used to arrive at an estimate of value. The property was purchased for $420,000 in February 2018. The appellant submitted six comparable sales [#91052-286 sold for $340,500 in August 2019; #91052-352 sold for $479,900 in January 2019; #229017-044 sold for $455,300 in September 2019; #229017-018 sold for $465,000 in June 2019; #228986-002 sold for $350,000 in May 2019; and #91051-324 sold for $349,000 in December 2019].

The appellant requested a value of $403,655 updated in the additional evidence to $424,900.

The appellant used only 3% per year to trend the comparable sales when the Assessor study indicates a 6.2% for the average increase in Clark County during this period. Using the 6.2% would place the requested value at or near the assessed value of $433,980.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $433,980 as of January 1, 2020.

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

Mailed on August 11, 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.

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CLARK COUNTY BOARD OF EQUALIZATION

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **HPA II BORROWER 2020-1 GA LLC**

HPA II BORROWER 2020-1 GA LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 986036-435

PROPERTY LOCATION: 209 SE 8TH ST
BATTLE GROUND, WA 98604

PETITION: 485

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	$	103,500		$	103,500
Improvements	$	309,804		$	309,804
Personal property					
ASSESSED VALUE	**$**	**413,304**	**BOE VALUE**	**$**	**413,304**

Date of hearing: July 14, 2021

Recording ID# HPA714 (10:10)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,327 square feet, built in 2017 and is of average construction quality located on 0.13 acres.

The appellant's representative provided testimony. The property was purchased off of the open market. A time adjustment of 0.25% was made per month up to the assessment date to arrive at the estimate of value. The property was purchased for $396,000 in June 2019.

The appellant requested a value of $381,843 updated in the additional evidence to $396,000. The estimate of value was updated at the hearing to be $401,940.

Trending the purchase price at the county wide average increase indicates a value near the assessed value of $413,304.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $413,304 as of January 1, 2020.

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

Mailed on August 11, 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: **HPA BORROWER 2018-1 MS LLC**

HPA BORROWER 2018-1 MS LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 110288-020

PROPERTY LOCATION: 614 NE 124TH AVE
VANCOUVER, WA 98684

PETITION: 490

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	$	145,000		$	145,000
Improvements	$	150,548		$	150,548
Personal property					
ASSESSED VALUE	**$**	**295,548**	**BOE VALUE**	**$**	**295,548**

Date of hearing: July 14, 2021

Recording ID# HPA714 (13:30)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,248 square feet, built in 1970 and is of fair plus construction quality located on 0.23 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. Significant adjustment was made to comparable 1 for living area and parking amenity differences. The other comparables were more similar. The average of the comparable sales has been used to arrive at an estimate of value. The property was purchased for $279,900 in March 2018. The appellant submitted six comparable sales [#110298-172 sold for $267,362 in August 2019; #110288-104 sold for $172,000 in March 2019; #110563-014 sold for $296,000 in September 2019; #110298-460 sold for $275,000 in May 2019; #110288-110 sold for $324,900 in January 2020; and #110288-108 sold for $195,000 in July 2019].

The appellant requested a value of $238,165 updated in the additional evidence to $250,700.

The purchase price of $279,900 in March of 2018 and the comparable sales provided by the appellant that have square footage close to the subject property all indicate a value at or close to the assessed value.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $295,548 as of January 1, 2020.

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

Mailed on August 11, 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: **HPA BORROWER 2018-1 MS LLC**

HPA BORROWER 2018-1 MS LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 81958-176

PROPERTY LOCATION: 714 NW 24TH AVE
CAMAS, WA 98607

PETITION: 492

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	$	170,000		$	170,000
Improvements	$	423,989		$	423,989
Personal property					
ASSESSED VALUE	**$**	**593,989**	**BOE VALUE**	**$**	**593,989**

Date of hearing: July 14, 2021

Recording ID# HPA714 (16:40)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,824 square feet, built in 2005 and is of good minus construction quality located on 0.21 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. Significant adjustment was made to comparable 1 for living area differences. Comparable 2 was adjusted for bedroom count. The average of the comparable sales has been used to arrive at an estimate of value. The property was purchased for $561,500 in February 2018. The appellant submitted two comparable sales [#81958-168 sold for $573,500 in August 2019; and #81958-160 sold for $600,000 in December 2019].

The appellant requested a value of $539,505 updated in the additional evidence to $567,900.

Trending the purchase price from the purchase date to January 1, 2020 supports the assessed value. The two comparable sales provided do not overcome the Assessor's presumption of correctness.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $593,989 as of January 1, 2020.

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

Mailed on August 11, 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: **HPA JV BORROWER 2019-1 ATH LLC**

HPA JV BORROWER 2019-1 ATH LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 192187-046

PROPERTY LOCATION: 816 SE 7TH CT
BATTLE GROUND, WA 98604

PETITION: 493

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	$	97,750		$	97,750
Improvements	$	243,522		$	227,250
Personal property					
ASSESSED VALUE	**$**	**341,272**	**BOE VALUE**	**$**	**325,000**

Date of hearing: July 14, 2021

Recording ID# HPA714 (18:00)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,016 square feet, built in 1998 and is of fair construction quality located on 0.13 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. Comparable 1 is across the street and is a strongly similar comparable in model, needing no adjustment. The average of the comparable sales has been used to arrive at an estimate of value. The property was purchased for $305,000 in November 2018. The appellant submitted three comparable sales [#192187-032 sold for $305,000 in October 2019; #192188-022 sold for $329,900 in May 2019; and #91057-250 sold for $325,000 in October 2019].

The appellant requested a value of $303,715 updated in the additional evidence to $319,700 and to $325,000 during the hearing.

The appellant's comparable sales support the requested value of $325,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $325,000 as of January 1, 2020.

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

Mailed on August 11, 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: **HPA II BORROWER 2019-1 LLC**

HPA II BORROWER 2019-1 LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 986041-658

PROPERTY LOCATION: 1307 NE 70TH ST
VANCOUVER, WA 98665

PETITION: 494

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	$	120,000		$	120,000
Improvements	$	233,244		$	233,244
Personal property					
ASSESSED VALUE	**$**	**353,244**	**BOE VALUE**	**$**	**353,244**

Date of hearing: July 14, 2021

Recording ID# HPA714 (24:00)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,802 square feet, built in 2018 and is of average minus construction quality located on 0.07 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. Comparables 2 and 4 appear to be a model match to the subject parcel. The property was purchased off of the open market. A time adjustment of 0.25% was made per month up to the assessment date to arrive at the estimate of value. The property was purchased for $337,950 in February 2019. The appellant submitted six comparable sales [#986041-657 sold for $351,350 in March 2019; #986041-656 sold for $345,950 in April 2019; #986041-655 sold for $347,000 in February 2019; #986041-654 sold for $337,950 in March 2019; #986041-653 sold for $355,860 in February 2019; and #986041-650 sold for $409,200 in February 2019].

The appellant requested a value of $329,079 updated in the additional evidence to $337,950. The estimate of value was updated at the hearing to be $346,399.

The purchase price properly adjusted for time supports the assessed value of $353,244.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $353,244 as of January 1, 2020.

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

Mailed on August 11, 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: **HPA BORROWER 20016-2 ML LLC**

HPA BORROWER 20016-2 ML LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 220032-048

PROPERTY LOCATION: 1654 S 15TH WAY
RIDGEFIELD, WA 98642

PETITION: 498

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	$	133,000		$	133,000
Improvements	$	374,965		$	374,965
Personal property					
ASSESSED VALUE	**$**	**507,965**	**BOE VALUE**	**$**	**507,965**

Date of hearing: July 14, 2021

Recording ID# HPA714 (26:50)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,985 square feet, built in 2005 and is of good construction quality located on 0.17 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. Sales found are in the subject neighborhood with some being within the immediate blocks. The average of the comparable sales has been used to arrive at an estimate of value. The appellant submitted four comparable sales [#220032-174 sold for $475,000 in March 2019; #220032-238 sold for $475,000 in April 2019; #220032-138 sold for $490,000 in September 2019; and #220032-006 sold for $480,000 in April 2019].

The appellant requested a value of $473,100 updated in the additional evidence to $498,000.

The appellant comparable sales properly trended supports the assessed value of $507,965.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $507,965 as of January 1, 2020.

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

Mailed on August 11, 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **HPA II BORROWER 2020-1 ML LLC**

HPA II BORROWER 2020-1 ML LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 148056-010

PROPERTY LOCATION: 1719 NE 72ND CIR
VANCOUVER, WA 98665

PETITION: 500

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	$	90,000		$	90,000
Improvements	$	357,488		$	357,488
Personal property					
ASSESSED VALUE	**$**	**447,488**	**BOE VALUE**	**$**	**447,488**

Date of hearing: July 14, 2021

Recording ID# HPA714 (28:15)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,906 square feet, built in 2006 and is of average plus construction quality located on 0.14 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. Some of the comparables were adjusted at the hearing to take bedrooms into consideration. The property was purchased off of the open market. A time adjustment of 0.25% was made per month up to the assessment date to arrive at the estimate of value. The property was purchased for $438,500 in October 2019. The appellant submitted two comparable sales [#145372-020 sold for $395,000 in May 2019; and #145043-022 sold for $380,000 in January 2020].

The appellant requested a value of $418,658 updated in the additional evidence to $438,500. The estimate of value was updated at the hearing to be $425,700.

The purchase price properly time adjusted at 6.2% supports the assessed value of $447,488.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $447,488 as of January 1, 2020.

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

Mailed on August 11, 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.

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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: **HPA BORROWER 2019-2 LLC**

HPA BORROWER 2019-2 LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 146659-010

PROPERTY LOCATION: 1801 NW 78TH RD
VANCOUVER, WA 98665

PETITION: 501

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	$	110,500		$	110,500
Improvements	$	473,259		$	398,500
Personal property					
ASSESSED VALUE	**$**	**583,759**	**BOE VALUE**	**$**	**509,000**

Date of hearing: July 14, 2021

Recording ID# HPA714 (32:30)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,600 square feet, built in 2006 and is of good construction quality located on 0.23 acres. The home includes an additional 444 square feet of unfinished basement space.

The appellant's representative provided testimony. The property was purchased off of the open market. A time adjustment of 0.25% was made per month up to the assessment date to arrive at the estimate of value. The property was purchased for $484,000 in February 2019.

The appellant requested a value of $471,295 updated in the additional evidence to $484,000. The estimate of value was updated at the hearing to be $496,100.

Purchase price of $484,000 properly time adjusted at 6.2% and the analysis of comparable sales provided by the appellant supports a value of $509,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $509,000 as of January 1, 2020.

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

Mailed on August 11, 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.

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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: **HPA II BORROWER 2020-1 LLC**

HPA II BORROWER 2020-1 LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 29707-020

PROPERTY LOCATION: 1900 LARSEN WAY
VANCOUVER, WA 98661

PETITION: 502

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	$	154,001		$	154,001
Improvements	$	243,866		$	199,999
Personal property					
ASSESSED VALUE	**$**	**397,867**	**BOE VALUE**	**$**	**354,000**

Date of hearing: July 14, 2021

Recording ID# HPA714 (28:15)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,189 square feet, built in 1949 and is of fair plus construction quality located on 0.29 acres.

The appellant's representative provided testimony. The property was purchased off of the open market. No time adjustment was needed, due to the purchase date. The property was purchased for $354,000 in January 2020.

The appellant requested a value of $336,300 updated in the additional evidence to $354,000.

The purchase price of $354,000 as of January 10, 2020 supports the requested value of $354,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $354,000 as of January 1, 2020.

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

Mailed on August 11, 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.

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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: **HPA BORROWER 2016-2 LLC**

HPA BORROWER 2016-2 LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 121080-006

PROPERTY LOCATION: 1925 S OSPREY DR
RIDGEFIELD, WA 98642

PETITION: 503

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	$	115,500		$	115,500
Improvements	$	393,451		$	373,300
Personal property					
ASSESSED VALUE	**$**	**508,951**	**BOE VALUE**	**$**	**488,800**

Date of hearing: July 14, 2021

Recording ID# HPA714 (36:00)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,406 square feet, built in 2007 and is of average plus construction quality located on 0.2 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. All comparables are within the same block as the subject, so little location adjustment was needed. The average of the comparable sales has been used to arrive at an estimate of value. The appellant submitted five comparable sales [#121080-010 sold for $469,000 in May 2019; #121080-062 sold for $495,000 in December 2019; #121061-070 sold for $519,900 in November 2019; #121061-074 sold for $480,000 in December 2019; and #121061-076 sold for $530,000 in November 2019].

The appellant requested a value of $464,360 updated in the additional evidence to $488,800.

The appellant's comparable sales as adjusted supports the requested value of $488,800.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $488,800 as of January 1, 2020.

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

Mailed on August 11, 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: **HPA BORROWER 2016-2 LLC**

HPA BORROWER 2016-2 LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 63472-880

PROPERTY LOCATION: 1998 E HEITMAN CIR
LA CENTER, WA 98629

PETITION: 504

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	$	130,666		$	130,666
Improvements	$	492,833		$	492,833
Personal property					
ASSESSED VALUE	**$**	**623,499**	**BOE VALUE**	**$**	**623,499**

Date of hearing: July 14, 2021

Recording ID# HPA714 (38:00)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,520 square feet, built in 2005 and is of good construction quality located on 0.55 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. The comparables are in the subject neighborhood, but adjustments are being made for significant lot size differences, basements, and parking amenities. The average of the comparable sales has been used to arrive at an estimate of value. The appellant submitted four comparable sales [#63472-904 sold for $550,000 in June 2019; #63472-936 sold for $540,000 in March 2019; #258992-008 sold for $549,000 in August 2019; and #63472-464 sold for $505,000 in November 2019].

The appellant requested a value of $562,590 updated in the additional evidence to $592,200.

Only one of the appellant's comparable sales is a good comparable and that is not enough evidence to overcome the Assessor's presumption of correctness.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $623,499 as of January 1, 2020.

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

Mailed on August 11, 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.

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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: **HPA BORROWER 2016-2 LLC**

HPA BORROWER 2016-2 LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 192691-054

PROPERTY LOCATION: 2110 SW 11TH ST
BATTLE GROUND, WA 98604

PETITION: 507

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	$	97,750		$	97,750
Improvements	$	323,940		$	323,940
Personal property					
ASSESSED VALUE	**$**	**421,690**	**BOE VALUE**	**$**	**421,690**

Date of hearing: July 14, 2021

Recording ID# HPA714 (39:30)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,975 square feet, built in 2001 and is of fair plus construction quality located on 0.15 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. Some of the comparables were adjusted at the hearing to take bedrooms into consideration. The average of the comparable sales has been used to arrive at an estimate of value. The appellant submitted three comparable sales [#192691-082 sold for $395,500 in November 2019; #192691-078 sold for $357,000 in August 2019; and #192691-034 sold for $383,000 in July 2019].

The appellant requested a value of $393,110 updated in the additional evidence to $413,800. The estimate of value was updated at the hearing to be $421,000 as a result of the appellant re-examining the evidence.

The appellant agreed with the assessed value of $421,690.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $421,690 as of January 1, 2020.

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

Mailed on August 11, 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: **HPA II BORROWER 2019-1 LLC**

HPA II BORROWER 2019-1 LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 163505-008

PROPERTY LOCATION: 2301 NE 94TH CT
VANCOUVER, WA 98664

PETITION: 508

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	$	98,000		$	98,000
Improvements	$	285,248		$	285,248
Personal property					
ASSESSED VALUE	**$**	**383,248**	**BOE VALUE**	**$**	**383,248**

Date of hearing: July 14, 2021

Recording ID# HPA714 (43:30)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,930 square feet, built in 2016 and is of average minus construction quality located on 0.13 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. The property was purchased off of the open market. A time adjustment of 0.25% was made per month up to the assessment date to arrive at the estimate of value. The property was purchased for $367,300 in April 2019. The appellant submitted four comparable sales [#101403-658 sold for $390,000 in August 2019; #101403-652 sold for $390,000 in January 2020; #101403-578 sold for $336,500 in August 2019; and #101403-584 sold for $344,900 in January 2019].

The appellant requested a value of $355,914 updated in the additional evidence to $367,300.

The properly trended purchase price supports a value of $383,248.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $383,248 as of January 1, 2020.

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

Mailed on August 11, 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.

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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: **HPA BORROWER 20016-2 ML LLC**

HPA BORROWER 20016-2 ML LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 228584-094

PROPERTY LOCATION: 2304 NW 7TH ST
BATTLE GROUND, WA 98604

PETITION: 509

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	$	91,250		$	91,250
Improvements	$	279,201		$	279,201
Personal property					
ASSESSED VALUE	**$**	**370,451**	**BOE VALUE**	**$**	**370,451**

Date of hearing: July 14, 2021

Recording ID# HPA714 (45:20)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,376 square feet, built in 2005 and is of fair plus construction quality located on 0.13 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. The comparables are especially similar in year built and living area. The average of the comparable sales has been used to arrive at an estimate of value. The appellant submitted six comparable sales [#228584-046 sold for $380,000 in July 2019; #228584-058 sold for $378,000 in August 2019; #228584-082 sold for $379,900 in April 2019; #228561-082 sold for $365,000 in December 2019; #228561-110 sold for $355,000 in January 2019; and #228561-044 sold for $364,750 in October 2019].

The appellant requested a value of $343,710 updated in the additional evidence to $361,800.

The appellant's comparable sales trended at 6.2% support the assessed value of $370,451.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $370,451 as of January 1, 2020.

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

Mailed on August 11, 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.

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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: **HPA BORROWER 20016-2 ML LLC**

HPA BORROWER 20016-2 ML LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 185667-044

PROPERTY LOCATION: 2311 NE 149TH ST
VANCOUVER, WA 98686

PETITION: 510

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	$	101,745		$	101,745
Improvements	$	216,710		$	216,710
Personal property					
ASSESSED VALUE	**$**	**318,455**	**BOE VALUE**	**$**	**318,455**

Date of hearing: July 14, 2021

Recording ID# HPA714 (46:50)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,734 square feet, built in 2004 and is of average construction quality located on 0.06 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. All comparables are within half a mile of the subject and are in the same subdivision. Additional adjustments have been made for living area differences and parking features. The average of the comparable sales has been used to arrive at an estimate of value. The appellant submitted five comparable sales [#117897-788 sold for $254,900 in April 2019; #117897-778 sold for $248,000 in February 2019; #117897-758 sold for $265,000 in August 2019; #117897-728 sold for $275,400 in November 2019; and #117897-800 sold for $285,000 in September 2019].

The appellant requested a value of $272,460 updated in the additional evidence to $286,800.

The appellant's comparable sales were all smaller and in different developments than the subject property and were not truly representative of the subject property.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $318,455 as of January 1, 2020.

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

Mailed on August 11, 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.

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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: **HPA BORROWER 2019-2 LLC**

HPA BORROWER 2019-2 LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 187330-062

PROPERTY LOCATION: 3024 NW 128TH ST
VANCOUVER, WA 98685

PETITION: 518

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	$	107,950		$	107,950
Improvements	$	453,261		$	396,500
Personal property					
ASSESSED VALUE	**$**	**561,211**	**BOE VALUE**	**$**	**504,450**

Date of hearing: July 14, 2021

Recording ID# HPA714 (48:30)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,360 square feet, built in 2004 and is of good construction quality located on 0.14 acres.

The appellant's representative provided testimony. The property was purchased off of the open market. A time adjustment of 0.25% was made per month up to the assessment date to arrive at the estimate of value. The property was purchased for $475,000 in January 2019. The appellant submitted six comparable sales [#187786-004 sold for $517,500 in March 2019; #986026-497 sold for $525,000 in January 2019; #986026-501 sold for $582,000 in July 2019; #986026-499 sold for $620,000 in July 2019; #986026-503 sold for $605,000 in June 2019; and #986026-506 sold for $554,000 in July 2019].

The appellant requested a value of $463,659 updated in the additional evidence to $475,000. The estimate of value was updated at the hearing to be $504,450.

The purchase price of $475,000 trended by 6.2% from the January purchase date supports a value of $504,450.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $504,450 as of January 1, 2020.

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

Mailed on August 11, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

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.

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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: **HPA BORRWER 2018-1 MS LLC**

HPA BORRWER 2018-1 MS LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 213808-344

PROPERTY LOCATION: 3033 S CEDAR RIDGE DR
RIDGEFIELD, WA 98642

PETITION: 519

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	$	96,000		$	96,000
Improvements	$	286,976		$	286,976
Personal property					
ASSESSED VALUE	**$**	**382,976**	**BOE VALUE**	**$**	**382,976**

Date of hearing: July 14, 2021

Recording ID# HPA714 (50:45)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,552 square feet, built in 2007 and is of fair plus construction quality located on 0.11 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. The comparables are from 2006-2007 construction and are in the subject neighborhood. Some of the comparables were adjusted at the hearing to take bedrooms into consideration. The average of the comparable sales has been used to arrive at an estimate of value. The appellant submitted six comparable sales [#213808-340 sold for $325,000 in March 2019; #213808-310 sold for $343,500 in September 2019; #213808-256 sold for $345,000 in March 2019; #213808-274 sold for $322,500 in February 2019; #213808-252 sold for $315,000 in January 2019; and #213808-002 sold for $321,500 in August 2019].

The appellant requested a value of $343,330 updated in the additional evidence to $361,400. The estimate of value was updated at the hearing to be $366,400.

The appellant's evidence needed too many adjustments for it to be considered reliable.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $382,976 as of January 1, 2020.

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

Mailed on August 11, 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.

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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: **HPA BORROWER 2016-1 LLC**

HPA BORROWER 2016-1 LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 986028-372

PROPERTY LOCATION: 3119 NE 171ST ST
RIDGEFIELD, WA 98642

PETITION: 521

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	$	103,500		$	103,500
Improvements	$	336,358		$	336,358
Personal property					
ASSESSED VALUE	**$**	**439,858**	**BOE VALUE**	**$**	**439,858**

Date of hearing: July 14, 2021

Recording ID# HPA714 (53:35)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,596 square feet, built in 2014 and is of average plus construction quality located on 0.11 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. The comparables selected are in the same subdivision. Some of the comparables were adjusted at the hearing to take bedrooms into consideration. The average of the comparable sales has been used to arrive at an estimate of value. The appellant submitted five comparable sales [#986028-373 sold for $398,000 in November 2019; #986028-375 sold for $450,000 in January 2019; #986028-351 sold for $455,000 in January 2019; #986028-360 sold for $393,000 in December 2019; and #986028-342 sold for $385,000 in February 2019].

The appellant requested a value of $405,840 updated in the additional evidence to $427,200. The estimate of value was updated at the hearing to be $428,744.

The appellant's evidence supports a value at or near the assessed value of $439,858

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $439,858 as of January 1, 2020.

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

Mailed on August 11, 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.

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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: **HPA JV BORROWER 2019-1 ATH LLC**

HPA JV BORROWER 2019-1 ATH LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 97331-008

PROPERTY LOCATION: 3506 NE 96TH ST
VANCOUVER, WA 98665

PETITION: 523

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	$	131,750		$	131,750
Improvements	$	298,535		$	279,570
Personal property					
ASSESSED VALUE	**$**	**430,285**	**BOE VALUE**	**$**	**411,320**

Date of hearing: July 14, 2021

Recording ID# HPA714 (56:45)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,544 square feet, built in 2004 and is of average construction quality located on 0.13 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. The comparables selected are in the same subdivision. Some of the comparables were adjusted at the hearing to take bedrooms into consideration. The average of the comparable sales has been used to arrive at an estimate of value. The property was purchased for $375,000 in October 2018. The appellant submitted six comparable sales [#97331-072 sold for $410,525 in June 2019; #97331-040 sold for $419,000 in June 2019; #97350-050 sold for $395,000 in November 2019; #97350-068 sold for $400,000 in August 2019; #97350-098 sold for $440,000 in September 2019; and #97350-072 sold for $365,000 in August 2019].

The appellant requested a value of $387,220 updated in the additional evidence to $407,600. The estimate of value was updated at the hearing to be $411,320.

The appellant's comparable sales as adjusted supports a value of $411,320.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $411,320 as of January 1, 2020.

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

Mailed on August 11, 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: **HPA II BORROWER 2020-1 LLC**

HPA II BORROWER 2020-1 LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 149757-044

PROPERTY LOCATION: 4720 NE 39TH ST
VANCOUVER, WA 98661

PETITION: 528

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	$	105,000		$	105,000
Improvements	$	290,467		$	268,000
Personal property					
ASSESSED VALUE	**$**	**395,467**	**BOE VALUE**	**$**	**373,000**

Date of hearing: July 14, 2021

Recording ID# HPA714 (1:00:15)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,636 square feet, built in 2003 and is of fair plus construction quality located on 0.12 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. The property was purchased off of the open market. No time adjustment was needed, due to the purchase date. The property was purchased for $373,000 in December 2019. The appellant submitted five comparable sales [#108538-090 sold for $385,000 in September 2019; #108538-044 sold for $408,000 in September 2019; #108538-020 sold for $330,000 in October 2019; #108500-008 sold for $375,000 in August 2019; and #108500-004 sold for $405,000 in September 2019].

The appellant requested a value of $354,350 updated in the additional evidence to $373,000.

The purchase price of the subject property of $373,000 as of December 2019 is the best indicator of value.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $373,000 as of January 1, 2020.

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

Mailed on August 11, 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: **HPA BORROWER 2018-1 MS LLC**

HPA BORROWER 2018-1 MS LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 986039-978

PROPERTY LOCATION: 5017 NE 29TH AVE
VANCOUVER, WA 98663

PETITION: 529

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	$	141,750		$	141,750
Improvements	$	229,774		$	229,774
Personal property					
ASSESSED VALUE	**$**	**371,524**	**BOE VALUE**	**$**	**371,524**

Date of hearing: July 14, 2021

Recording ID# HPA714 (1:01:30)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,529 square feet, built in 2017 and is of average minus construction quality located on 0.1 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. Significant adjustment was made to comparable 1 for living area differences, bedroom and bedroom count. The other comparables were more similar and within half a mile. Comparables 4 and 5 have the greatest similarity. The average of the comparable sales has been used to arrive at an estimate of value. The property was purchased for $337,000 in May 2018. The appellant submitted six comparable sales [#986046-999 sold for $378,500 in October 2019; #986046-992 sold for $355,850 in June 2019; #986046-990 sold for $354,900 in July 2019; #986046-988 sold for $354,900 in June 2019; #986046-987 sold for $362,900 in August 2019; and #157014-022 sold for $355,000 in November 2019].

The appellant requested a value of $335,350 updated in the additional evidence to $353,000.

The appellant's comparable sales adjusted for trending at 6.2% supports the assessed value of $371,524.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $371,524 as of January 1, 2020.

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

Mailed on August 11, 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: **HPA II BORROWER 2020-1 LLC**

HPA II BORROWER 2020-1 LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 986039-971

PROPERTY LOCATION: 5030 NE 29TH AVE
VANCOUVER, WA 98663

PETITION: 530

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	$	141,750		$	141,750
Improvements	$	263,936		$	243,250
Personal property					
ASSESSED VALUE	**$**	**405,686**	**BOE VALUE**	**$**	**385,000**

Date of hearing: July 14, 2021

Recording ID# HPA714 (1:04:45)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,106 square feet, built in 2017 and is of fair plus construction quality located on 0.09 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. The average of the comparable sales has been used to arrive at an estimate of value. The property was purchased off of the open market. No time adjustment was needed, due to the purchase date. The property was purchased for $385,000 in March 2020. The appellant submitted six comparable sales [#986035-702 sold for $345,000 in March 2019; #986027-973 sold for $368,000 in June 2019; #986027-972 sold for $395,000 in December 2019; #986027-987 sold for $387,500 in November 2019; #986027-983 sold for $395,000 in January 2019; and #986027-958 sold for $405,996 in April 2019].

The appellant requested a value of $365,750 updated in the additional evidence to $385,000.

The purchase price of $385,000 in March of 2020 is the best indicator of value at January 1, 2020.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $385,000 as of January 1, 2020.

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

Mailed on August 11, 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: **HPA BORROWER 2020-2 ML LLC**

HPA BORROWER 2020-2 ML LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 105260-070

PROPERTY LOCATION: 6500 NE 86TH AVE
VANCOUVER, WA 98662

PETITION: 534

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	$	122,500		$	122,500
Improvements	$	336,822		$	336,822
Personal property					
ASSESSED VALUE	**$**	**459,322**	**BOE VALUE**	**$**	**459,322**

Date of hearing: July 14, 2021

Recording ID# HPA714 (1:05:35)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,983 square feet, built in 2008 and is of average minus construction quality located on 0.15 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. The property was purchased off of the open market. A time adjustment of 0.25% was made per month up to the assessment date to arrive at the estimate of value. The property was purchased for $448,000 in August 2019. The appellant submitted five comparable sales [#105260-062 sold for $442,500 in May 2019; #104902-010 sold for $399,900 in November 2019; #104900-008 sold for $379,000 in October 2019; #105409-072 sold for $346,000 in June 2019; and #105160-016 sold for $410,000 in August 2019].

The appellant requested a value of $429,856 updated in the additional evidence to $448,000. The estimate of value was updated at the hearing to be $452,480.

The purchase price of $448,000 trended at 6.2% supports a value at or near the assessed value at January 1, 2020 of $459,322.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $459,322 as of January 1, 2020.

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

Mailed on August 11, 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.

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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: **HPA JV BORROWER 2019-1 ATH LLC**

HPA JV BORROWER 2019-1 ATH LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 105470-032

PROPERTY LOCATION: 8004 NE 86TH AVE
VANCOUVER, WA 98662

PETITION: 539

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	$	125,000		$	125,000
Improvements	$	247,186		$	247,186
Personal property					
ASSESSED VALUE	**$**	**372,186**	**BOE VALUE**	**$**	**372,186**

Date of hearing: July 14, 2021

Recording ID# HPA714 (1:06:45)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,236 square feet, built in 2001 and is of average minus construction quality located on 0.14 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. The property was purchased off of the open market. A time adjustment of 0.25% was made per month up to the assessment date to arrive at the estimate of value. The property was purchased for $355,000 in January 2019. The appellant submitted five comparable sales [#105469-056 sold for $325,000 in February 2019; #105469-318 sold for $365,000 in December 2019; #155968-210 sold for $340,000 in February 2019; #155968-274 sold for $365,000 in April 2019; and #105469-268 sold for $334,000 in June 2019].

The appellant requested a value of $346,524 updated in the additional evidence to $355,000. The estimate of value was updated at the hearing to be $364,763 or $358,500.

The purchase price of $355,000 in January 2019 trended to January 1, 2020 supports the assessed value of $372,186.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $372,186 as of January 1, 2020.

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

Mailed on August 11, 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: **HPA BORROWER 2018-1 MS LLC**

HPA BORROWER 2018-1 MS LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 986039-204

PROPERTY LOCATION: 8705 NE 39TH AVE
VANCOUVER, WA 98665

PETITION: 540

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	$	201,500		$	201,500
Improvements	$	540,864		$	540,864
Personal property					
ASSESSED VALUE	**$**	**742,364**	**BOE VALUE**	**$**	**742,364**

Date of hearing: July 14, 2021

Recording ID# HPA714 (1:08:50)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,150 square feet, built in 2017 and is of good construction quality located on 0.16 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. Significant adjustments were made to comparable 2. The sales indicate a value lower than the purchase price. The average of the comparable sales has been used to arrive at an estimate of value. The property was purchased for $615,000 in March 2018. The appellant submitted two comparable sales [#986039-203 sold for $599,000 in April 2019; and #986039-200 sold for $575,000 in June 2019].

The appellant requested a value of $580,260 updated in the additional evidence to $610,800.

The appellant provided only two comparable sales which were not compelling enough to overcome the Assessors presumption of correctness.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $742,364 as of January 1, 2020.

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

Mailed on August 11, 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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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **HPA BORROWER 2018-1 MS LLC**

HPA BORROWER 2018-1 MS LLC
C/O ROBERT PEYTON
500 E BROWARD BLVD, STE 1130
FT LAUDERDALE, FL 33394

ACCOUNT NUMBER: 104681-000

PROPERTY LOCATION: 9914 NE 64TH ST
VANCOUVER, WA 98662

PETITION: 543

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	$	125,000		$	125,000
Improvements	$	193,989		$	193,989
Personal property					
ASSESSED VALUE	**$**	**318,989**	**BOE VALUE**	**$**	**318,989**

Date of hearing: July 14, 2021

Recording ID# HPA714 (1:11:35)

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
  - Dick Riley
- Appellant:
  - Rodney Cilien (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,249 square feet, built in 1950 and is of average construction quality located on 0.17 acres.

The appellant's representative provided testimony. Sales were selected for their similarity to the subject in location, size, model, age, etc. Adjustments are being made, where warranted, for features such as living area, year built, lot size, bedrooms, bathrooms, etc. All comparables are within half a mile of the subject. The average of the comparable sales has been used to arrive at an estimate of value. The property was purchased for $310,000 in April 2018. The appellant submitted six comparable sales [#105521-100 sold for $290,000 in February 2019; #105521-104 sold for $290,000 in January 2019; #105521-082 sold for $279,000 in March 2019; #105521-070 sold for $205,000 in August 2019; #105523-106 sold for $305,000 in October 2019; and #105523-024 sold for $290,000 in September 2019].

The appellant requested a value of $237,215 updated in the additional evidence to $249,700.

The appellant's comparable sales were substantially newer than the subject and therefore did not provide the desired comparability.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $318,989 as of January 1, 2020.

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

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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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