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: CORMIER LILLIAN E

CORMIER LILLIAN E
545 I ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 71608-000

PROPERTY LOCATION: 545 I ST
WASHOUGAL, WA 98671

PETITION: 71

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	$	110,998	$	110,998
Improvements	$	93,348	$	93,348
Personal property				
ASSESSED VALUE	**$**	**204,346**	**BOE VALUE**	**$** **204,346**

Date of hearing: January 11, 2021

Recording ID# CORMIER

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:
- Lillian Cormier

Assessor:
- None

FACTS AND FINDINGS

The subject property is a ranch style residence with 656 square feet, built in 1944 and is of fair construction quality located on 0.05 acres.

The appellant paid $228,000 for the subject in August 2018. The appellant believes the land value has gone up an unreasonable amount, but the home value is alright. The $30,000 property value is what it was as of 2019. It's hard to tell how large the subject lot is from the street, as some of what appears to be the lot is actually the neighbor's property. There is also a large tree that encumbers the options for the property unless it is removed. The home is slab-on-grade and is below street level, causing water issues. The appellant submitted four comparable sales [#95762-000 sold for $170,000 in October 2019; #75105-018 sold for $289,900 in November 2020; #75102-038 sold for $315,000 in August 2020; and #76458-000 sold for $270,000 in April 2020].

The appellant requested a value of $113,687.

The Assessor provided no evidence.

The evidence does not overcome the value of $204,346 set by the assessor.

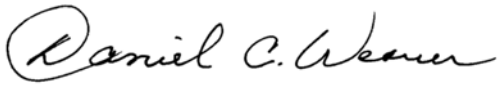
DECISION

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 $204,346 as of January 1, 2020.

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

Mailed on February 10, 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.

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: ALLEN STEVEN D & MANGUM HOLLY R

ALLEN STEVEN D & MANGUM HOLLY R
555 N AMBOY AVE, UNIT 572
YACOLT, WA 98675-0799

ACCOUNT NUMBER: 229865-000

PROPERTY LOCATION: 32101 NE CC LANDON RD
YACOLT, WA 98675

PETITION: 178

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	$	389,786	$	389,786
Improvements	$	1,005,381	$	1,005,381
Personal property				
ASSESSED VALUE	**$**	**1,395,167**	**BOE VALUE**	**$** **1,395,167**

Date of hearing: January 11, 2021

Recording ID# ALLEN

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:
- Holly Mangum

Assessor:
- None

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 6,407 square feet, built in 2005 and is of very good minus construction quality located on 53 acres. The property includes a loft barn measuring 2,100 square feet, an arena measuring 9,000 square feet, and a loafing shed measuring 1,440 square feet.

The appellant stated that it's difficult to find strong comparables among the rural properties available. The livable footage of the home is only about 5,662 square feet. The materials inside are not high-end. The upstairs floors are linoleum, indoor-outdoor type carpeting, and the counters are Formica. There's a mix of carpet, hardwood, tile, and linoleum downstairs. The doors are all hollow. It does not compare to other homes in the area. It is about half a mile to the paved county road and you have to cross an easement and a pond that floods onto the road. The timber is not considered harvestable at this time and the trees are slow growing. The appellant submitted three comparable sales [#274350-000 sold for $629,000 in January 2020; #279229-000 sold for $925,000 in October 2019; and #229860-000 sold for $650,000 in January 2019].

The appellant requested a value of $925,000.

The Assessor provided no evidence.

The evidence provided does not include bids to repair or replace the problems or the letter from the forest management company. The extra acreage adds value over and above the value of the comparable properties. The appellant has not overcome the value of $1,395,167 assigned by the Assessor.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

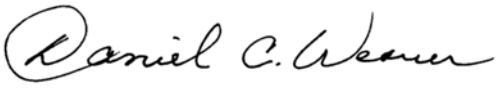
DECISION

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 $1,395,167 as of January 1, 2020.

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

Mailed on February 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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: NICOSIA CARL & NICOSIA ARLENE TRUSTEES

NICOSIA CARL & NICOSIA ARLENE TRUSTEES
16900 NE 226TH CIR
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 229240-010

PROPERTY LOCATION: 16900 NE 226TH CIR
BATTLE GROUND, WA 98604

PETITION: 366

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	$	238,580	$	238,580
Improvements	$	596,975	$	596,975
Personal property				
ASSESSED VALUE	**$**	**835,555**	**BOE VALUE**	**$** **835,555**

Date of hearing: January 11, 2021

Recording ID# NICOSIA

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:
- Arlene Nicosia

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,623 square feet, built in 1998 and is of good plus construction quality located on 2.5 acres. The property includes a guest house with garage containing 960 square feet of living space.

The appellant stated that the comparable properties do not support the Assessor's valuation of the subject. The comparable properties are all near the subject and are from the Assessor's list of comparable sales in the GIS system. There is a slight view of Mt. Saint Helens in the distance, but only the top. The property includes a detached guest house that is partially garage space. The main house has three bedrooms and the guest house has one bedroom. There is an office in the main house that cannot be considered a bedroom. The appellant submitted three comparable sales [#229240-006 sold for $708,000 in September 2019; #226995-005 sold for $670,000 in May 2019; and #226481-016 sold for $606,000 in November 2019].

The appellant requested a value of $720,000.

The Assessor provided no evidence.

The evidence provided by the appellant supports a value of $835,555 based on a price per square foot of usable space.

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 $835,555 as of January 1, 2020.

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

Mailed on February 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

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: YAM MIRANDA & YAM DAVID

C/O STEVE ANDERSON
13596 SE SNOWFIRE DRIVE
HAPPY VALLEY, OR 97086

ACCOUNT NUMBER: 205278-000

PROPERTY LOCATION: 15101 NE 193RD CT
BRUSH PRAIRIE, WA 98606

PETITION: 794

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	$ 285,552	$ 285,552
Improvements	$ 1,893,960	$ 1,292,448
Personal property		
ASSESSED VALUE	**$ 2,179,512**	**BOE VALUE $ 1,578,000**

Date of hearing: January 11, 2021

Recording ID# YAM

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:
- Steve Anderson (Representative)

Assessor:
- None

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 8,949 square feet, built in 2007 and is of excellent construction quality located on 5 acres. The property includes a detached garage measuring 2,609 square feet with 1,924 square feet above it and an outdoor pool measuring 693 square feet.

The representative stated that the subject is difficult to find comparables for due to the large square footage. Two comparables were found that are not exact to the subject, but similar and adjustments were made to the sale price to bring the comparability closer. Based on the two new sales and trending the 2018 sales, the subject should have a value of 1,578,000. The appellant submitted two comparable sales [#206685-076 sold for $1,225,000 in June 2020 and #199637-020 sold for $1,525,000 in March 2019].

The appellant requested a value of $1,578,000.

The Assessor provided no evidence.

The appellant's comparable sales support the requested value of $1,578,000.

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 $1,578,000 as of January 1, 2020.

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

Mailed on February 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

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: MOORE ROY & MOORE KATHY

C/O STEVE ANDERSON
13596 SE SNOWFIRE DRIVE
HAPPY VALLEY, OR 97086

ACCOUNT NUMBER: 37914-218

PROPERTY LOCATION: 7117 SE TOPPER DR
VANCOUVER, WA 98664

PETITION: 210

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	$ 1,475,000	$ 1,475,000
Improvements	$ 965,141	$ 965,141
Personal property		
ASSESSED VALUE	**$ 2,440,141**	**BOE VALUE $ 2,440,141**

Date of hearing: January 11, 2021

Recording ID# TOPPERDR

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:
- Steve Anderson (Representative)

Assessor:
- None

FACTS AND FINDINGS

The subject property is a 2-story residence with 5,801 square feet, built in 1992 and is of excellent construction quality located on 0.57 acres.

The representative stated that an unfounded adjustment was made by the Assessor's Office to the value of the land in the Topper Drive subdivision. The comparables used are local with similar features and are on the river. They indicate a per square foot value of $26-$27. The value of the homes has been reduced and is acceptable, but the value of the lots is now out of balance with the market. All lots in the neighborhood are waterfront and have dock access. Although there is some difference in tideland access, the dock is already constructed for each property and it is unlikely any of the properties would construct an additional one, making tidelands rights not a factor. The appellant submitted two comparable sales [#166657-005 sold for $1,175,000 in February 2018 and #35770-222 sold for $1,200,000 in March 2018].

The appellant requested a value of $1,598,667.

The Assessor provided an aerial neighborhood photo, a 2020 property information card, and a cover letter recommending no change to the assessed value. The appellant's representative disagreed with the appraiser's findings.

The Assessor's description of the method of determining land values was more subjective than supported by evidence and quantitative methods. The values determined for the value of improvements were not realistic based on the size and quality of the subject dwellings and ancillary improvements. The values assigned to the land on the properties was not supported by actual sold comparable properties. Looking at the valuations of the breakdown of the subject properties over the last 2-3 years shows an inconsistency in valuations that does not make sense. In some cases, the total property value has gone down with no apparent reason. The allocation between land and improvements is not well supported.

The appellant land sales were not totally comparable with the subject properties.

The extraction from the total value of the property by establishing a defensible value for either the land or the improvements would make the values more credible. A Marshal and Swift valuation of the dwelling and ancillary improvements would provide a more credible value for the improvements when deducted from a supported overall value of the total property.

The Board is unable determine a better value from the information provided by either the Assessor or the appellant.

The evidence provided by neither the Assessor nor appellant is conclusive therefore the Assessor's value of $2,440,141 prevails.

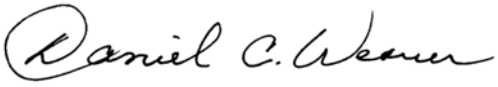
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 $2,440,141 as of January 1, 2020.

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

Mailed on February 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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: GONZALES JAMES N

C/O STEVE ANDERSON
13596 SE SNOWFIRE DRIVE
HAPPY VALLEY, OR 97086

ACCOUNT NUMBER: 37914-216

PROPERTY LOCATION: 7109 SE TOPPER DR
VANCOUVER, WA 98664

PETITION: 874

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	$ 1,475,000	$ 1,475,000
Improvements	$ 1,128,453	$ 1,128,453
Personal property		
ASSESSED VALUE	**$ 2,603,453**	**BOE VALUE** **$ 2,603,453**

Date of hearing: January 11, 2021

Recording ID# TOPPERDR

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:
- Steve Anderson (Representative)

Assessor:
- None

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 5,405 square feet, built in 1995 and is of excellent construction quality located on 0.66 acres. The property includes a detached garage measuring 1,180 square feet and an outdoor pool measuring 648 square feet.

The representative stated that an unfounded adjustment was made by the Assessor's Office to the value of the land in the Topper Drive subdivision. The comparables used are local with similar features and are on the river. They indicate a per square foot value of $26-$27. The value of the homes has been reduced and is acceptable, but the value of the lots is now out of balance with the market. All lots in the neighborhood are waterfront and have dock access. Although there is some difference in tideland access, the dock is already constructed for each property and it is unlikely any of the properties would construct an additional one, making tidelands rights not a factor. The appellant submitted two comparable sales [#166657-005 sold for $1,175,000 in February 2018 and #35770-222 sold for $1,200,000 in March 2018].

The appellant requested a value of $1,899,013.

The Assessor provided an aerial neighborhood photo, a 2020 property information card, and a cover letter recommending no change to the assessed value. The appellant's representative disagreed with the appraiser's findings.

The Assessor's description of the method of determining land values was more subjective than supported by evidence and quantitative methods. The values determined for the value of improvements were not realistic based on the size and quality of the subject dwellings and ancillary improvements. The values assigned to the land on the properties was not supported by actual sold comparable properties. Looking at the valuations of the breakdown of the subject properties over the last 2-3 years shows an inconsistency in valuations that does not make sense. In some cases, the total property value has gone down with no apparent reason. The allocation between land and improvements is not well supported.

The appellant land sales were not totally comparable with the subject properties.

The extraction from the total value of the property by establishing a defensible value for either the land or the improvements would make the values more credible. A Marshal and Swift valuation of the dwelling and ancillary improvements would provide a more credible value for the improvements when deducted from a supported overall value of the total property.

The Board is unable determine a better value from the information provided by either the Assessor or the appellant.

The evidence provided by neither the Assessor nor appellant is conclusive therefore the Assessor's value of $2,603,453 prevails.

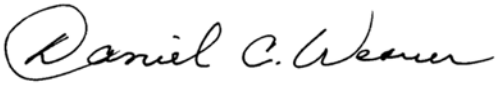
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 $2,603,453 as of January 1, 2020.

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

Mailed on February 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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: LORELEI DEVELOPMENT LLC

C/O STEVE ANDERSON
13596 SE SNOWFIRE DRIVE
HAPPY VALLEY, OR 97086

ACCOUNT NUMBER: 37914-224

PROPERTY LOCATION: 7217 SE TOPPER DR
VANCOUVER, WA 98664

PETITION: 1130

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	$ 1,475,000	$ 1,475,000
Improvements	$ 1,567,221	$ 1,567,221
Personal property		
ASSESSED VALUE	**$ 3,042,221**	**BOE VALUE $ 3,042,221**

Date of hearing: January 11, 2021

Recording ID# TOPPERDR

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:
- Steve Anderson (Representative)

Assessor:
- None

FACTS AND FINDINGS

The subject property is a 2-story residence with 6,094 square feet, built in 2006 and is of class 7 construction quality located on 0.66 acres. The property includes an outdoor living area measuring 300 square feet and a pool house measuring 821 square feet, containing a pool measuring 320 square feet.

The representative stated that an unfounded adjustment was made by the Assessor's Office to the value of the land in the Topper Drive subdivision. The comparables used are local with similar features and are on the river. They indicate a per square foot value of $26-$27. The value of the homes has been reduced and is acceptable, but the value of the lots is now out of balance with the market. All lots in the neighborhood are waterfront and have dock access. Although there is some difference in tideland access, the dock is already constructed for each property and it is unlikely any of the properties would construct an additional one, making tidelands rights not a factor. The appellant submitted two comparable sales [#166657-005 sold for $1,175,000 in February 2018 and #35770-222 sold for $1,200,000 in March 2018].

The appellant requested a value of $2,364,423.

The Assessor provided an aerial neighborhood photo, a 2020 property information card, and a cover letter recommending no change to the assessed value. The appellant's representative disagreed with the appraiser's findings.

The Assessor's description of the method of determining land values was more subjective than supported by evidence and quantitative methods. The values determined for the value of improvements were not realistic based on the size and quality of the subject dwellings and ancillary improvements. The values assigned to the land on the properties was not supported by actual sold comparable properties. Looking at the valuations of the breakdown of the subject properties over the last 2-3 years shows an inconsistency in valuations that does not make sense. In some cases, the total property value has gone down with no apparent reason. The allocation between land and improvements is not well supported.

The appellant land sales were not totally comparable with the subject properties.

The extraction from the total value of the property by establishing a defensible value for either the land or the improvements would make the values more credible. A Marshal and Swift valuation of the dwelling and ancillary improvements would provide a more credible value for the improvements when deducted from a supported overall value of the total property.

The Board is unable determine a better value from the information provided by either the Assessor or the appellant.

The evidence provided by neither the Assessor nor appellant is conclusive therefore the Assessor's value of $3,042,221 prevails.

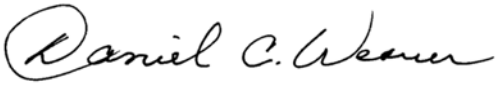
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 $3,042,221 as of January 1, 2020.

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

Mailed on February 10, 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.

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: NELSON DAREN S & NELSON GLORIA A

C/O STEVE ANDERSON
13596 SE SNOWFIRE DRIVE
HAPPY VALLEY, OR 97086

ACCOUNT NUMBER: 37914-220

PROPERTY LOCATION: 7201 SE TOPPER DR
VANCOUVER, WA 98664

PETITION: 212

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	$ 1,475,000	$ 1,475,000
Improvements	$ 770,246	$ 770,246
Personal property		
ASSESSED VALUE	**$ 2,245,246**	**BOE VALUE $ 2,245,246**

Date of hearing: January 11, 2021

Recording ID# TOPPERDR

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:
- Steve Anderson (Representative)

Assessor:
- None

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,744 square feet, built in 1992 and is of very good plus construction quality located on 0.78 acres. The property includes an outdoor pool measuring 72 square feet.

The representative stated that an unfounded adjustment was made by the Assessor's Office to the value of the land in the Topper Drive subdivision. The comparables used are local with similar features and are on the river. They indicate a per square foot value of $26-$27. The value of the homes has been reduced and is acceptable, but the value of the lots is now out of balance with the market. All lots in the neighborhood are waterfront and have dock access. Although there is some difference in tideland access, the dock is already constructed for each property and it is unlikely any of the properties would construct an additional one, making tidelands rights not a factor. The appellant submitted two comparable sales [#166657-005 sold for $1,175,000 in February 2018 and #35770-222 sold for $1,200,000 in March 2018].

The appellant requested a value of $1,644,929.

The Assessor provided an aerial neighborhood photo, a 2020 property information card, and a cover letter recommending no change to the assessed value. The appellant's representative disagreed with the appraiser's findings.

The Assessor's description of the method of determining land values was more subjective than supported by evidence and quantitative methods. The values determined for the value of improvements were not realistic based on the size and quality of the subject dwellings and ancillary improvements. The values assigned to the land on the properties was not supported by actual sold comparable properties. Looking at the valuations of the breakdown of the subject properties over the last 2-3 years shows an inconsistency in valuations that does not make sense. In some cases, the total property value has gone down with no apparent reason. The allocation between land and improvements is not well supported.

The appellant land sales were not totally comparable with the subject properties.

The extraction from the total value of the property by establishing a defensible value for either the land or the improvements would make the values more credible. A Marshal and Swift valuation of the dwelling and ancillary improvements would provide a more credible value for the improvements when deducted from a supported overall value of the total property.

The Board is unable determine a better value from the information provided by either the Assessor or the appellant.

The evidence provided by neither the Assessor nor appellant is conclusive therefore the Assessor's value of $2,245,246 prevails.

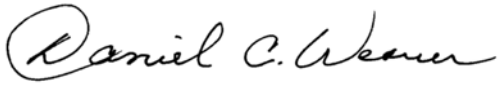
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 $2,245,246 as of January 1, 2020.

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

Mailed on February 10, 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.

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: RHINE BRUCE C & RHINE MARTHA H

C/O STEVE ANDERSON
13596 SE SNOWFIRE DRIVE
HAPPY VALLEY, OR 97086

ACCOUNT NUMBER: 37914-208

PROPERTY LOCATION: 6909 SE TOPPER DR
VANCOUVER, WA 98664

PETITION: 211

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	$ 1,475,000	$ 1,475,000
Improvements	$ 1,036,222	$ 1,036,222
Personal property		
ASSESSED VALUE	**$ 2,511,222**	**BOE VALUE $ 2,511,222**

Date of hearing: January 11, 2021

Recording ID# TOPPERDR

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:
- Steve Anderson (Representative)

Assessor:
- None

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 7,153 square feet, built in 1993 and is of very good plus construction quality located on 0.38 acres. The home includes an additional 682 square feet of unfinished basement and an indoor pool measuring 300 square feet.

The representative stated that an unfounded adjustment was made by the Assessor's Office to the value of the land in the Topper Drive subdivision. The comparables used are local with similar features and are on the river. They indicate a per square foot value of $26-$27. The value of the homes has been reduced and is acceptable, but the value of the lots is now out of balance with the market. All lots in the neighborhood are waterfront and have dock access. Although there is some difference in tideland access, the dock is already constructed for each property and it is unlikely any of the properties would construct an additional one, making tidelands rights not a factor. The appellant submitted two comparable sales [#166657-005 sold for $1,175,000 in February 2018 and #35770-222 sold for $1,200,000 in March 2018].

The appellant requested a value of $1,457,795.

The Assessor provided an aerial neighborhood photo, a 2020 property information card, and a cover letter recommending no change to the assessed value. The appellant's representative disagreed with the appraiser's findings.

The Assessor's description of the method of determining land values was more subjective than supported by evidence and quantitative methods. The values determined for the value of improvements were not realistic based on the size and quality of the subject dwellings and ancillary improvements. The values assigned to the land on the properties was not supported by actual sold comparable properties. Looking at the valuations of the breakdown of the subject properties over the last 2-3 years shows an inconsistency in valuations that does not make sense. In some cases, the total property value has gone down with no apparent reason. The allocation between land and improvements is not well supported.

The appellant land sales were not totally comparable with the subject properties.

The extraction from the total value of the property by establishing a defensible value for either the land or the improvements would make the values more credible. A Marshal and Swift valuation of the dwelling and ancillary improvements would provide a more credible value for the improvements when deducted from a supported overall value of the total property.

The Board is unable determine a better value from the information provided by either the Assessor or the appellant.

The evidence provided by neither the Assessor nor appellant is conclusive therefore the Assessor's value of $2,511,222 prevails.

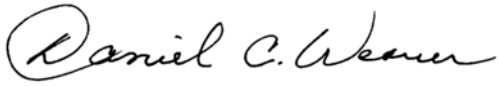
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 $2,511,222 as of January 1, 2020.

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

Mailed on February 10, 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.

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: SMITH ROBERT A & SMITH MARY JANE TRUSTEES

C/O STEVE ANDERSON
13596 SE SNOWFIRE DRIVE
HAPPY VALLEY, OR 97086

ACCOUNT NUMBER: 37914-214

PROPERTY LOCATION: 7101 SE TOPPER DR
VANCOUVER, WA 98664

PETITION: 875

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	$ 1,475,000	$ 1,475,000
Improvements	$ 1,191,273	$ 1,191,273
Personal property		
ASSESSED VALUE	**$ 2,666,273**	**BOE VALUE $ 2,666,273**

Date of hearing: January 11, 2021

Recording ID# TOPPERDR

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:
- Steve Anderson (Representative)

Assessor:
- None

FACTS AND FINDINGS

The subject property is a 2-story residence with 7,145 square feet, built in 1995 and is of excellent construction quality located on 0.6 acres. The home includes an additional 400 square feet of unfinished basement. The property includes a detached garage measuring 1,053 square feet with 631 square feet above.

The representative stated that an unfounded adjustment was made by the Assessor's Office to the value of the land in the Topper Drive subdivision. The comparables used are local with similar features and are on the river. They indicate a per square foot value of $26-$27. The value of the homes has been reduced and is acceptable, but the value of the lots is now out of balance with the market. All lots in the neighborhood are waterfront and have dock access. Although there is some difference in tideland access, the dock is already constructed for each property and it is unlikely any of the properties would construct an additional one, making tidelands rights not a factor. The appellant submitted two comparable sales [#166657-005 sold for $1,175,000 in February 2018 and #35770-222 sold for $1,200,000 in March 2018].

The appellant requested a value of $1,863,323.

The Assessor provided an aerial neighborhood photo, a 2020 property information card, and a cover letter recommending no change to the assessed value. The appellant's representative disagreed with the appraiser's findings.

The Assessor's description of the method of determining land values was more subjective than supported by evidence and quantitative methods. The values determined for the value of improvements were not realistic based on the size and quality of the subject dwellings and ancillary improvements. The values assigned to the land on the properties was not supported by actual sold comparable properties. Looking at the valuations of the breakdown of the subject properties over the last 2-3 years shows an inconsistency in valuations that does not make sense. In some cases, the total property value has gone down with no apparent reason. The allocation between land and improvements is not well supported.

The appellant land sales were not totally comparable with the subject properties.

The extraction from the total value of the property by establishing a defensible value for either the land or the improvements would make the values more credible. A Marshal and Swift valuation of the dwelling and ancillary improvements would provide a more credible value for the improvements when deducted from a supported overall value of the total property.

The Board is unable determine a better value from the information provided by either the Assessor or the appellant.

The evidence provided by neither the Assessor nor appellant is conclusive therefore the Assessor's value of $2,666,273 prevails.

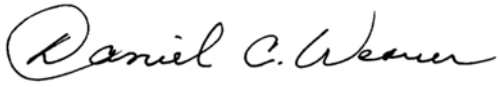
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 $2,666,273 as of January 1, 2020.

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

Mailed on February 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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: RACHINSKI HOWARD & DONNA TRUSTEES

C/O STEVE ANDERSON
13596 SE SNOWFIRE DRIVE
HAPPY VALLEY, OR 97086

ACCOUNT NUMBER: 37914-222

PROPERTY LOCATION: 7209 SE TOPPER DR
VANCOUVER, WA 98664

PETITION: 1187

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	$ 1,475,000	$ 1,475,000
Improvements	$ 895,584	$ 895,584
Personal property		
ASSESSED VALUE	**$ 2,370,584**	**BOE VALUE** **$ 2,370,584**

Date of hearing: January 11, 2021

Recording ID# TOPPERDR

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:
- Steve Anderson (Representative)

Assessor:
- None

FACTS AND FINDINGS

The subject property is a 2-story residence with 5,469 square feet, built in 1996 and is of excellent construction quality located on 0.67 acres.

The representative stated that an unfounded adjustment was made by the Assessor's Office to the value of the land in the Topper Drive subdivision. The comparables used are local with similar features and are on the river. They indicate a per square foot value of $26-$27. The value of the homes has been reduced and is acceptable, but the value of the lots is now out of balance with the market. All lots in the neighborhood are waterfront and have dock access. Although there is some difference in tideland access, the dock is already constructed for each property and it is unlikely any of the properties would construct an additional one, making tidelands rights not a factor. The appellant submitted two comparable sales [#166657-005 sold for $1,175,000 in February 2018 and #35770-222 sold for $1,200,000 in March 2018].

The appellant requested a value of $1,642,759.

The Assessor provided no evidence.

The Assessor's description of the method of determining land values was more subjective than supported by evidence and quantitative methods. The values determined for the value of improvements were not realistic based on the size and quality of the subject dwellings and ancillary improvements. The values assigned to the land on the properties was not supported by actual sold comparable properties. Looking at the valuations of the breakdown of the subject properties over the last 2-3 years shows an inconsistency in valuations that does not make sense. In some cases, the total property value has gone down with no apparent reason. The allocation between land and improvements is not well supported.

The appellant land sales were not totally comparable with the subject properties.

The extraction from the total value of the property by establishing a defensible value for either the land or the improvements would make the values more credible. A Marshal and Swift valuation of the dwelling and ancillary improvements would provide a more credible value for the improvements when deducted from a supported overall value of the total property.

The Board is unable determine a better value from the information provided by either the Assessor or the appellant.

The evidence provided by neither the Assessor nor appellant is conclusive therefore the Assessor's value of $2,370,584 prevails.

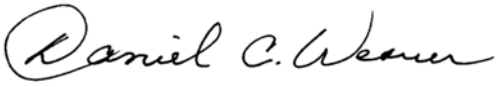
DECISION

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 $2,370,584 as of January 1, 2020.

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

Mailed on February 10, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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