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: PHAM THUYLE THI TRUSTEE

PHAM THUYLE THI TRUSTEE
8601 NE 28TH WAY
VANCOUVER, WA 98662

ACCOUNT NUMBER: 109951-008

PROPERTY LOCATION: 8601 NE 28TH WAY
VANCOUVER, WA 98662

PETITION: 87

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	$	321,495		$	321,495
Personal property					
ASSESSED VALUE	**$**	**443,995**	**BOE VALUE**	**$**	**443,995**

Date of hearing: January 25, 2021

Recording ID# PHAM

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:
  - Thuyle Pham
  - Paul Weinbrenner
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,955 square feet, built in 2011 and is of average plus construction quality located on 0.25 acres.

The appellant stated that the property was rated average plus, but they believe it to be average, due to some quality concerns. The schools in the area are not rated well and the road is busy. By the Assessor's comparables, the home's sale is on the high end of like properties. If the property is qualified as average plus, a reasonable value would be roughly $420,000. There were not many sales in the immediate neighborhood.

The appellant requested a value of $432,500.

The Assessor provided four sales adjusted for time, a sales scatter chart, a list of sales, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The appellant provided no supporting quantitative evidence to overcome the assessed value of $443,995.

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 $443,995 as of January 1, 2020.

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

Mailed on February 23, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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

CLARK COUNTY BOARD OF EQUALIZATION

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VICKERY TROY & VICKERY CHRISTINE

VICKERY TROY & VICKERY CHRISTINE
9211 NE 25TH CT
VANCOUVER, WA 98665

ACCOUNT NUMBER: 96626-554

PROPERTY LOCATION: 9211 NE 25TH CT
VANCOUVER, WA 98665

PETITION: 209

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	$	140,313		$	140,313
Improvements	$	366,090		$	**348,229**
Personal property					
ASSESSED VALUE	**$**	**506,403**	**BOE VALUE**	**$**	**488,542**

Date of hearing: January 25, 2021

Recording ID# VICKERY

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:
  - Troy Vickery
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,038 square feet, built in 1992 and is of average plus construction quality located on 0.34 acres. The property includes an outdoor pool measuring 324 square feet.

The appellant stated that the home does not seem to be valued comparatively to other properties in the area. The subject home has LP siding, but did not receive a reduction in 2020, as they did not apply. The appellant's paperwork included a Defective Siding Affidavit which showed a cost-to-replace of $18,313, that was not previously submitted to the Assessor's Office.

The appellant requested a value of $475,065.

The Assessor provided no evidence.

The evidence provided supports a reduction of $18,525 for a total value of $488,542.

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 $488,542 as of January 1, 2020.

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

Mailed on February 23, 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: ZHANG FAN & JIN JUAN JUAN

ZHANG FAN & JIN JUAN JUAN
741 NE 38TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 178186-062

PROPERTY LOCATION: 741 NE 38TH AVE
CAMAS, WA 98607

PETITION: 317

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	$	195,000		$	195,000
Improvements	$	246,619		$	233,500
Personal property					
ASSESSED VALUE	**$**	**441,619**	**BOE VALUE**	**$**	**428,500**

Date of hearing: January 25, 2021

Recording ID# ZHANGJINA

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:
  - Fan Zhang
  - Janice Jin
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,888 square feet, built in 2001 and is of average minus construction quality located on 0.29 acres.

The appellant stated that the home at 1451 NW 28th sold for $226 per square foot. The subject has the original roof from 2001 and the siding is the same as well. Everything is due for maintenance or replacement. The lot is on a slope and cannot retain water. The sales provided from the Assessor's Office are not in the same area of town and have a different school district. The second appellant comparable is not in the subject neighborhood, but the house style is similar. There have not been any truly comparable sales in the immediate neighborhood. The appellant submitted two comparable sales [#178186-042 sold for $365,000 in September 2019 and #92232-322 sold for $345,000 in November 2019].

The appellant requested a value of $405,000.

The Assessor provided three sales adjusted for time, a 2020 property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The comparable sales submitted by the appellant and the Assessor supports a value of $227 per square foot or $428,500.

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 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 $428,500 as of January 1, 2020.

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

Mailed on February 23, 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: ZHANG FAN & JIN JUAN JUAN

ZHANG FAN & JIN JUAN JUAN
741 NE 38TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 84921-076

PROPERTY LOCATION: 804 NW 44TH AVE
CAMAS, WA 98607

PETITION: 374

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	$	190,000		$	190,000
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**190,000**	**BOE VALUE**	**$**	**190,000**

Date of hearing: January 25, 2021

Recording ID# ZHANGJINB

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:
  - Fan Zhang
  - Janice Jin
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 0.24-acre parcel of bare land.

The appellants stated that the property is on a heavy slope. To be built on, the lot would need a retaining wall. The lot has trees in front of it and cannot see the lake, but the mountain is visible on clear days. The appellant submitted one comparable sale [#110186-510 sold for $130,000 in August 2019].

The appellant requested a value of $130,000.

The Assessor provided no evidence.

The evidence provided does not overcome the assessed value which is the same as the prior year at a value of $190,000.

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 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 $190,000 as of January 1, 2020.

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

Mailed on February 23, 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: TUININGA JOHN PAUL

TUININGA JOHN PAUL
27007 NE 230TH ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 236956-000

PROPERTY LOCATION: 27007 NE 230TH ST
BATTLE GROUND, WA 98604

PETITION: 277

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	$	216,077		$	216,077
Improvements	$	354,715		$	354,715
Personal property					
ASSESSED VALUE	**$**	**570,792**	**BOE VALUE**	**$**	**570,792**

Date of hearing: January 25, 2021

Recording ID# TUININGA

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:
  - John Paul Tuininga
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,107 square feet, built in 1994 and is of average construction quality located on 5 acres. The home includes an additional 200 square feet of unfinished basement. The property includes a shed measuring 320 square feet and a garage outbuilding measuring 1,824 square feet.

The appellant stated that the scatter information from the Assessor's Office does not seem to distinguish between home ages or location as the sales are all the way from Camas to Yacolt. Some sales are from people out of town who are paying more than the appraised value, throwing off the price range of sales. The Assessor's Office does not see concessions that may have been made as part of a sale, like repairs that were agreed to. The comparative market analysis best represents the value of the property. The appellant's evidence included a market analysis performed by Lisa Rushing of Premiere Property Group indicating a value of $520,000.

The appellant requested a value of $520,000.

The Assessor provided no evidence.

The appellant comparable sales are all smaller than the subject property and has a large detached garage and does not overcome the Assessor's value of $570,792.

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 $570,792 as of January 1, 2020.

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

Mailed on February 23, 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: DOCKTER DUWAYNE L TRUSTEE

DOCKTER DUWAYNE L TRUSTEE
37504 NE WASHOUGAL RIVER RD
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 141369-000

PROPERTY LOCATION: 37504 NE WASHOUGAL RIVER RD
WASHOUGAL, WA 98671

PETITION: 278

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	$	191,845		$	191,845
Improvements	$	445,061		$	405,197
Personal property					
ASSESSED VALUE	**$**	**636,906**	**BOE VALUE**	**$**	**597,042**

Date of hearing: January 25, 2021

Recording ID# DOCKTER

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:
  - Duwayne Dockter
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,166 square feet, built in 2001 and is of good minus construction quality located on 5.04 acres.

The appellant stated that three properties were selected in the Washougal area and all sold within a 12-month period. The square footage was considered against the subject parcel to arrive at an estimate of $322,932, then added the land value to arrive at $510,135. The subject does not have a view of the river and there is county property between the subject and the water. Even if a view was available, an adjacent neighbor put up a 5+ foot fence, which would further obstruct view if one was available. The ingress/egress chunk of the property cannot be built on or even have trees planted on it. There is a stream that runs through the property and encumbers building options. The property is sloped, causing additional building difficulty. The appellant submitted three comparable sales [#141746-000 sold for $515,000 in November 2018; #129206-000 sold for $567,000 in October 2019; and #143293-000 sold for $575,000 in June 2020].

The appellant requested a value of $510,135.

The Assessor provided no evidence.

The appellant's comparable sales support a value $597,042 or $187 per square foot.

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 $597,042 as of January 1, 2020.

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

Mailed on February 23, 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: REICHENBACH SHAWN J & REICHENBACH KARI A

REICHENBACH SHAWN J & REICHENBACH KARI A
2714 NE 167TH CIR
VANCOUVER, WA 98642

ACCOUNT NUMBER: 986031-091

PROPERTY LOCATION: 2714 NE 167TH CIR
VANCOUVER, WA 98642

PETITION: 318

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	$	177,500		$	177,500
Improvements	$	354,485		$	315,500
Personal property					
ASSESSED VALUE	**$**	**531,985**	**BOE VALUE**	**$**	**493,000**

Date of hearing: January 25, 2021

Recording ID# REICHENBACH

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:
  - Shawn Reichenbach
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,307 square feet, built in 2014 and is of good minus construction quality located on 0.23 acres.

The appellant stated that they gathered comps for the average minus condition of the home. The Assessor's Office does not seem to line the house up with others in the comparable market. All of the homes included are in the Ridgefield district with similar square footage, lot size, age of home, construction type, and square footage price. The average of the comparables was used to arrive at the assessment of true and fair value. The appellant submitted three comparable sales [#181986-024 sold for $534,900 in December 2019; #986032-012 sold for $525,000 in June 2019; and #986032-034 sold for $615,000 in December 2019].

The appellant requested a value of $493,000.

The Assessor provided no evidence.

The appellant's comparable sales support the requested value of $493,000.

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 $493,000 as of January 1, 2020.

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

Mailed on February 23, 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: HANNAH RICHARD W

PIVOTAL TAX SOLUTIONS
202 N. LINDSAY ROAD, SUITE 201
MESA, AZ 85213

ACCOUNT NUMBER: 71281-177

PROPERTY LOCATION: 3925 S GRANT ST.
WASHOUGAL, WA 98671

PETITION: 531

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	$	620,500		$	620,500
Improvements	$	1,926,550		$	1,630,971
Personal property					
ASSESSED VALUE	**$**	**2,547,050**	**BOE VALUE**	**$**	**2,251,471**

Date of hearing: January 25, 2021

Recording ID# HANNAH531

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:
  - Wayne Tannenbaum (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial building with 49,582 square feet, located on 4.07 acres.

The appellant's representative stated that their comparables indicate a lower value for the property. The appellant referenced their supplied information and images. The subject is of typical industrial building construction with a capitalized income rate of 8%. The rental rate, noted on page 18 of the evidence, is the best indicator of the property's value. The appellant's evidence included an analysis packet, with calculations indicating an assessed value of $2,251,471.

The appellant requested a value of $1,650,000.

The Assessor provided a chart of ten sales with no location or description of the property and no indication of comparability. The chart does not show the actual building value calculation. The derivation of the values requires assumptions and calculations by the reader of the document.

The appellant's evidence provided supports a value of $2,251,471.

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 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 $2,251,471 as of January 1, 2019.

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

Mailed on February 23, 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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