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: GREEN GEOFFREY CLARK & GREEN ASHLA MARIE

GREEN GEOFFREY CLARK & GREEN ASHLA MARIE
15907 NE 194TH CT
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 205163-034

PROPERTY LOCATION: 15907 NE 194TH CT
BRUSH PRAIRIE, WA 98606

PETITION: 365

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	$	277,600		$	277,600
Improvements	$	468,133		$	392,400
Personal property					
ASSESSED VALUE	**$**	**745,733**	**BOE VALUE**	**$**	**670,000**

Date of hearing: January 26, 2021

Recording ID# GREEN

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,460 square feet, built in 1999 and is of good plus construction quality located on 2.5 acres.

The property was purchased for $640,000 in March 2019. The appellant's evidence included an appraisal performed by Kevin Smith of CoreLogic Valuation Solutions, Inc. indicating a value of $655,000 as of February 2019. The appellant submitted three comparable sales [#204008-022 sold for $575,000 in February 2020; #204255-015 sold for $540,000 in January 2019; and #207900-000 sold for $845,000 in June 2019].

The appellant requested a value of $655,000.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The purchase price of $640,000 trended to the assessment date supports a value of $670,000.

DECISION

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

The market value of the subject property is set at $670,000 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

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: MOEHRING CHRIS A & MOEHRING CHRISTINA R

MOEHRING CHRIS A & MOEHRING CHRISTINA R
19511 NE 22ND CIR
VANCOUVER, WA 98684

ACCOUNT NUMBER: 986039-482

PROPERTY LOCATION: 19511 NE 22ND CIR
VANCOUVER, WA 98684

PETITION: 369

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	$	143,000		$	143,000
Improvements	$	448,674		$	430,500
Personal property					
ASSESSED VALUE	**$**	**591,674**	**BOE VALUE**	**$**	**573,500**

Date of hearing: January 26, 2021

Recording ID# MOEHRING

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,459 square feet, built in 2017 and is of average plus construction quality located on 0.24 acres.

The appellant submitted three comparable sales [#986036-028 sold for $545,000 in August 2020; #986044-891 sold for $550,200 in March 2019; and #986044-915 sold for $531,990 in April 2019]. The subject property was purchased in November 2017 for $540,000.

The appellant requested a value of $545,000.

The Assessor provided no evidence.

The appellant comparable sales supported by the trended purchase price of $540,000 in November 2017 supports a value of $573,500.

DECISION

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

The market value of the subject property is set at $573,500 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

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: THOMPSON JEFFERY & THOMPSON KLICIA

THOMPSON JEFFERY & THOMPSON KLICIA
14302 NE 94TH ST
VANCOUVER, WA 98682

ACCOUNT NUMBER: 154224-046

PROPERTY LOCATION: 14302 NE 94TH ST
VANCOUVER, WA 98682

PETITION: 102

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	$	135,000		$	135,000
Improvements	$	418,510		$	365,000
Personal property					
ASSESSED VALUE	**$**	**553,510**	**BOE VALUE**	**$**	**500,000**

Date of hearing: January 26, 2021

Recording ID# THOMPSON

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,523 square feet, built in 2006 and is of average plus construction quality located on 0.16 acres.

The appellant stated that there were several homes in the neighborhood built at the same time by the same builder and their sale prices indicate that the subject's value should be lower than the assessment. The closest comparable is #154224-062, which is close in size, bedrooms, etc. and sold at $499,000 during a busy market time. Another home in the neighborhood sold just under $500,000 and had been thoroughly updated. The subject had deteriorated under the prior owners and required a lot of maintenance after purchasing it for $387,500 in 2017. About $20,000 has been put into the home so far, but there is still more needed. The appellant submitted three comparable sales [#154224-062 sold for $499,000 in June 2020; #154224-016 sold for $419,000 in April 2020; and #154224-032 sold for $440,000 in June 2020].

The appellant requested a value of $500,000.

The Assessor provided no evidence.

The appellant's comparable sales support the requested value of $500,000.

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 $500,000 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: GOVER LEONARD R & GOVER MARGARET E CO-TRUSTEES

GOVER LEONARD R & GOVER MARGARET E CO-TRUSTEES
17628 NE 17TH AVE
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 986039-938

PROPERTY LOCATION: 17628 NE 17TH AVE
RIDGEFIELD, WA 98642

PETITION: 370

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	$	179,400		$	179,400
Improvements	$	254,052		$	184,712
Personal property					
ASSESSED VALUE	**$**	**433,452**	**BOE VALUE**	**$**	**364,112**

Date of hearing: January 26, 2021

Recording ID# GOVER

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,453 square feet, built in 2017 and is of average plus construction quality located on 0.09 acres.

The appellant submitted three comparable sales [#986039-930 sold for $372,400 in October 2017; #986045-103 sold for $389,770 in February 2019; and #986029-956 sold for $397,200 in January 2019].

The appellant requested a value of $364,112.

The Assessor provided no evidence.

The appellant comparable sales support a value of $364,112.

DECISION

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

The market value of the subject property is set at $364,112 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ONEAL TIMOTHY W & ONEAL KAREN

ONEAL TIMOTHY W & ONEAL KAREN
2101 SE 96TH CT
VANCOUVER, WA 98664

ACCOUNT NUMBER: 167048-000

PROPERTY LOCATION: 2101 SE 96TH CT
VANCOUVER, WA 98664

PETITION: 371

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	$	490,000		$	490,000
Improvements	$	568,523		$	568,523
Personal property					
ASSESSED VALUE	**$**	**1,058,523**	**BOE VALUE**	**$**	**1,058,523**

Date of hearing: January 26, 2021

Recording ID# ONEAL

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,428 square feet, built in 2012 and is of very good minus construction quality located on 0.24 acres.

The appellant submitted four usable comparable sales [#12257-026 sold for $650,000 in 2019; #92008-996 sold for $800,000 in November 2019; #113131-012 sold for $450,000 in June 2019; and #92008-118 sold for $945,000 in April 2019]. There were 3 other sales that were sold in 2015 and prior which were not considered.

The appellant requested a value of $727,355.

The Assessor provided no evidence.

The evidence provided by the appellant were not truly comparable because of date of sale, age, and size.

DECISION

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

The certified value of the subject property is sustained at $1,058,523 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: COULTER JOSEPH & ROBINSON BEVERLY

COULTER JOSEPH & ROBINSON BEVERLY
4609 NE 118TH ST
VANCOUVER, WA 98686

ACCOUNT NUMBER: 986033-082

PROPERTY LOCATION: 4609 NE 118TH ST
VANCOUVER, WA 98686

PETITION: 372

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	$	136,850		$	136,850
Improvements	$	374,719		$	342,150
Personal property					
ASSESSED VALUE	**$**	**511,569**	**BOE VALUE**	**$**	**479,000**

Date of hearing: January 26, 2021

Recording ID# COULTER

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,084 square feet, built in 2015 and is of good minus construction quality located on 0.14 acres.

The appellant stated that the sales of homes in the neighborhood were not rising significantly in 2019. Properties #986033-080 and #986033-074 both sold in 2019 and showed a lower market rate than the assessment. The appellant used the comparable sales to come to their estimate of true and fair value. The appellant does not believe someone would have paid the assessed value for the home on January 1st, 2020. The appellant submitted three comparable sales [#986033-080 sold for $479,000 in July 2019; #986033-074 sold for $450,000 in November 2019; and #186307-000 sold for $660,000 in August 2019].

The appellant requested a value of $479,000.

The Assessor provided no evidence.

The appellant's comparable sales support the requested value of $479,000.

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 $479,000 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: GUERRIERI ANTHONY MICHAEL & GUERRIERI LAURA ONEIL

GUERRIERI ANTHONY MICHAEL & GUERRIERI LAURA ONEIL
1810 NW 21ST CT
CAMAS, WA 98607

ACCOUNT NUMBER: 986039-072

PROPERTY LOCATION: 1810 NW 21ST CT
CAMAS, WA 98607

PETITION: 408

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	$	225,000		$	225,000
Improvements	$	497,743		$	470,000
Personal property					
ASSESSED VALUE	**$**	**722,743**	**BOE VALUE**	**$**	**695,000**

Date of hearing: January 26, 2021

Recording ID# GUERRIERI

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:
  - Laura Guerrieri
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,947 square feet, built in 2018 and is of good plus construction quality located on 0.18 acres.

The appellant stated that the home has not been improved, yet the value has increased. The home was new in 2019 when purchased. The property was purchased for $685,000 in August 2019.

The appellant requested a value of $685,000.

The Assessor provided no evidence.

The trended purchase price supports a value of $695,000.

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 $695,000 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

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: BOSWELL DAVID A & BOSWELL DIANA TRUSTEE

BOSWELL DAVID A & BOSWELL DIANA TRUSTEE
16117 NE LEAPER RD
VANCOUVER, WA 98686

ACCOUNT NUMBER: 195988-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #73 SEC 18 T3N R2EWM 1.24A

PETITION: 376

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	$	76,095		$	39,999
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**76,095**	**BOE VALUE**	**$**	**39,999**

Date of hearing: January 26, 2021

Recording ID# BOSWELL

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:
  - Dave Boswell
- Assessor:
  - None

FACTS AND FINDINGS

The subject property is a 1.24-acre parcel of bare land.

The appellant stated that the subject lot is not useable. It is mostly underwater, and a road separates the lot from the adjacent home owned by the appellant.

The appellant requested a value of $30,000.

The Assessor provided no evidence.

The property continues to be unusable and the Assessor's study indicates no increase in land value in 2019 supports a continued value of $39,999.

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 $39,999 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

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: GARCIA RODERICK & GARCIA MARIA JASMIN F

GARCIA RODERICK & GARCIA MARIA JASMIN F
13926 163RD PL SE
RENTON, WA 98059

ACCOUNT NUMBER: 986043-383

PROPERTY LOCATION: 4813 NE 110TH CIR
VANCOUVER, WA 98686

PETITION: 378

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	$	118,657		$	118,657
Improvements	$	320,816		$	294,885
Personal property					
ASSESSED VALUE	**$**	**439,473**	**BOE VALUE**	**$**	**413,542**

Date of hearing: January 26, 2021

Recording ID# GARCIA

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,940 square feet, built in 2018 and is of average plus construction quality located on 0.13 acres.

The appellant stated that the subject property increased by more than the comparable homes in the neighborhood. Zillow lists the increase for the neighborhood at 4-5%, as opposed to the 6.2% increase of the Assessor's Office. The home was purchased for $389,400 in September of 2018. The appellant submitted three comparable sales [#986043-387 sold for $411,000 in April 2020; #986043-398 sold for $447,900 in October 2019; and #986043-384 sold for $400,000 in August 2019].

The appellant requested a value of $408,451.

The Assessor provided a cover letter recommending the assessed value be reduced to $413,542.

The appellant evidence coincides with the change suggested by the Assessor of $413,542.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information provided by the Assessor, concludes that the preponderance of evidence indicates the Assessor's revised value best represents the fair market value of the property.

The market value of the subject property is set at $413,542 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: ADAMS JAMES E & ADAMS SANDRA L

ADAMS JAMES E & ADAMS SANDRA L
1700 SW 27TH CIR
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 194072-032

PROPERTY LOCATION: 1700 SW 27TH CIR
BATTLE GROUND, WA 98604

PETITION: 146

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	$	188,469		$	188,469
Improvements	$	649,267		$	531,531
Personal property					
ASSESSED VALUE	**$**	**837,736**	**BOE VALUE**	**$**	**720,000**

Date of hearing: January 26, 2021

Recording ID# ADAMS

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:
  - James "Jim" Adams
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,900 square feet, built in 2007 and is of very good construction quality located on 1.12 acres.

The appellant stated that they have been trying to sell their home for about two years for $740,000 without success. The home is on wetlands and there is very little useable land beyond the footprint of the house. That was the main issue in finding willing buyers. A line of credit was received in 2018 and the report on the home from that time has been included in the appeal. There was one buyer that would have accepted the $740,000, but they required that the lot next door be included in that price. Another home in the neighborhood that has a shop, sold recently for $765,000. The appellant's evidence included an appraisal performed by Lisa Schulz Wilson of Town-n-Country, Inc. indicating a value of $670,000 as of February 2018.

The appellant requested a value of $720,000.

The Assessor provided a list of sales, a sales scatter chart, a 2020 property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. Values later than the assessment date are likely higher absent any market information to indicate otherwise. The evidence provided supports a value of $720,000.

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 $720,000 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

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.