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: KENNEBECK BERNARD E & WONG FAI KWAN

KENNEBECK BERNARD E & WONG FAI KWAN
25003 NE 25TH ST
CAMAS, WA 98607

ACCOUNT NUMBER: 174094-000

PROPERTY LOCATION: 25003 NE 25TH ST
CAMAS, WA 98607

PETITION: 379

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	$ 165,000	$ 165,000
Improvements	$ 558,261	$ 558,261
Personal property		
ASSESSED VALUE	**$ 723,261**	**BOE VALUE $ 723,261**

Date of hearing: January 27, 2021

Recording ID# KENNEBECK

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:
- Bernard Kennebeck

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,670 square feet, built in 2017 and is of good plus construction quality located on 1 acre. The property includes a general purpose building measuring 1,308 square feet and a second, 816 square foot, general purpose building with a 384 square foot lean-to.

The appellant stated that the home is in Fern Prairie where the homes are very small and from the 1940s and 1950s. It is not the atmosphere of a gated community of Prune Hill that the subject tends to be compared to. A market analysis was done by Chris Parks of RealLiving. She found comparable properties but could not find any with comparable outbuildings. The report indicated a price per square foot of $246, which indicates a value of $656,000 for the subject home. The appellant submitted three comparable sales [#170627-010 sold for $634,000 in April 2019; #175029-000 sold for $522,500 in January 2019; and #174356-005 sold for $530,000 in May 2019].

The appellant requested a value of $626,288.

The Assessor provided no evidence.

The evidence provided by the appellant does not overcome the value assigned 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 $723,261 as of January 1, 2020.

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

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

Daniel C. Weaver, 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: LEMKE PAUL HENRY & JOHNSON JAELYNN

LEMKE PAUL HENRY & JOHNSON JAELYNN
22405 NE 167TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 229240-022

PROPERTY LOCATION: 22405 NE 167TH AVE
BATTLE GROUND, WA 98604

PETITION: 380

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	$	342,574	$	286,420
Personal property				
ASSESSED VALUE	**$**	**581,154**	**BOE VALUE**	**$** **525,000**

Date of hearing: January 27, 2021

Recording ID# LEMKE

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 2,848 square feet, built in 1930 and is of average plus construction quality located on 2.5 acres. The property includes a detached garage measuring 600 square feet with 381 square feet of finished space upstairs.

The property was purchased for $510,000 in July 2019. The appellant submitted three comparable sales [#226586-005 sold for $495,000 in August 2019; #121292-012 sold for $488,000 in April 2019; and #229216-015 sold for $444,900 in Sept 2019].

The appellant requested a value of $525,000.

The Assessor provided no evidence.

The purchase price trended to the date of assessment supports the requested value of $525,000.

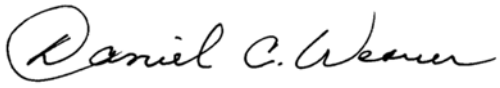
DECISION

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 $525,000 as of January 1, 2020.

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

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



Daniel C. Weaver, 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: CAMVEST GM LLC

CAMVEST GM LLC
7905 NE 173RD AVE
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986043-773

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #44 SEC 17 T2N R3EWM 7.61A

PETITION: 179

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	$	369,333	$	200,000
Improvements	$	0	$	0
Personal property				
ASSESSED VALUE	**$**	**369,333**	**BOE VALUE**	**$** **200,000**

Date of hearing: January 27, 2021

Recording ID# COMBSA

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:
- Lon Combs

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 7.61-acre parcel of bare land.

The appellant stated that the subject property is just acreage and has complications to development. The property is within the city limits of Camas, meaning it would need a sewer/water hookup and does not have septic as an option. The appellant was told it would cost $1,700,000 to bring services up the road to the property. The developer who was going to bring utilities up the road decided to sell their property to the city for $3,000,000 and received a tax benefit of $17,000,000. With the development falling through, it is unlikely the subject can be feasibly developed. The appellant submitted three comparable sales [#178245-000 sold for $249,900 in April 2018; #178246-000 sold for $249,900 in April 2018; and #178184-000 sold for $220,000 in April 2018].

The appellant requested a value of $200,000.

The Assessor provided no evidence.

The appellant's evidence indicates the property value has not increased in value from the $200,000 value in 2019 and in fact may have diminished because of events in nearby property.

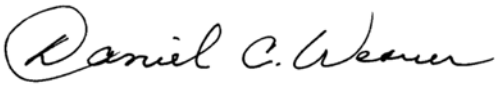
DECISION

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 $200,000 as of January 1, 2020.

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

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



Daniel C. Weaver, 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: 54TH PROPERTIES LLC

54TH PROPERTIES LLC
7905 NE 173RD AVE
VANCOUVER, WA 98682

ACCOUNT NUMBER: 148882-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #7 WILLIAM P FRENCH DLC 1.07A

PETITION: 180

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	$ 159,689	$ 89,244
Improvements	$ 0	$ 0
Personal property		
ASSESSED VALUE	**$ 159,689**	**BOE VALUE $ 89,244**

Date of hearing: January 27, 2021

Recording ID# COMBSB

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:
- Lon Combs

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.07-acre parcel of bare land.

The appellant stated that the assessed value of the subject property has been reduced by appeal over several years but continues to have the assessment back up each year. The subject lot is not easy to build on, due to constraints set by the City of Camas.

The appellant requested a value of $75,000.

The Assessor provided no evidence.

The evidence indicates the property has become more difficult to improve and develop and has not increase in value for the value assigned in 2019 of $89,244.

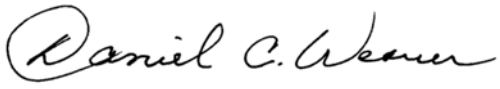
DECISION

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 $89,244 as of January 1, 2020.

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

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



Daniel C. Weaver, 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: PERRY FRANCIS A & PERRY LYNNE M TRUSTEES

PERRY FRANCIS A & PERRY LYNNE M TRUSTEES
9010 SE EVERGREEN HWY
VANCOUVER, WA 98664

ACCOUNT NUMBER: 167009-000

PROPERTY LOCATION: 9010 SE EVERGREEN HWY
VANCOUVER, WA 98664

PETITION: 392

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	$ 218,791	$ 218,791
Improvements	$ 280,347	$ **116,209**
Personal property		
ASSESSED VALUE	**$ 499,138**	**BOE VALUE** **$ 335,000**

Date of hearing: January 27, 2021

Recording ID# PERRY

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:
- Lynne Perry

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,532 square feet, built in 1995 and is of average construction quality located on 0.43 acres. The property includes a ranch style residence measuring 956 square feet, a detached garage measuring 416 square feet with 768 square feet of living space, and a small shed.

The appellant stated that the appraisal best represents their value. There was also an issue with flooding on the property recently. The appellant's evidence included an appraisal performed by Joseph E. Orchard III of Cascade Real Property Appraisal indicating a value of $335,000 as of January 2020.

The appellant requested a value of $323,573.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. Values later than the assessment date are likely higher absent any market information to indicate otherwise. The evidence provided supports a value of $335,000.

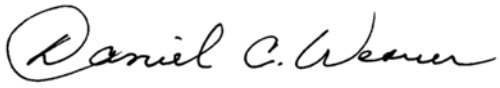
DECISION

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 $335,000 as of January 1, 2020.

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

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



Daniel C. Weaver, 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: VIDOVIC WILLIAM R & VIDOVIC SHELLY I TRUSTEES

VIDOVIC WILLIAM R & VIDOVIC SHELLY I TRUSTEES
20808 NE 229TH CIRCLE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 236303-005

PROPERTY LOCATION: 20808 NE 229TH CIRCLE
BATTLE GROUND, WA 98604

PETITION: 393

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	$ 219,000	$ 219,000
Improvements	$ 628,311	$ 628,311
Personal property		
ASSESSED VALUE	**$ 847,311**	**BOE VALUE $ 847,311**

Date of hearing: January 27, 2021

Recording ID# VIDOVICA & VIDOVICB

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:
- Shelly Vidovic
- William Vidovic

Assessor:
- None

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,222 square feet, built in 2006 and is of very good minus construction quality located on 2.5 acres.

The appellant stated that they included properties that are for sale and the values of others for evidence. At the time of the hearing, four of those for sale got their asking price, one was taken off the market. The subject was purchased for $498,200 but the property information center lists the price higher, referencing the prior owner's loans. The property was financed by the appellants, so no appraisal was performed. The appellant referred to their evidence of properties listed for sale, stating that at time of the hearing, most properties have sold [#233916-000 sold for $720,000 in August 2020; #192594-036 sold for $695,000 in August 2020; #236084-002 sold for $718,000 in October 2020; #236168-000 sold for $780,000 in July 2020; #236524-000 sold for $784,300 in August 2020; #227186-000 sold for $815,000 in September 2020; #194111-050 sold for $850,000 in October 2020; #235857-000 sold for $680,000 in August 2020; and #236319-000 sold for $689,900 in August 2020]. The appellants explained that their tenth comparable, property #119202-040, was removed from the market. Further discussing the subject property, the appellants stated that there is footage being considered living space in the home, but it does not have egress and it only useable as storage. There is a storage shed without electricity and no foundation. The property was not purchased as a short sale or foreclosure, despite the loans of the prior owner.

The appellant requested a value of $706,800.

The Assessor provided no evidence.

The appellant did not include sales of property to compare to the subject property therefore the assessed value prevails.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

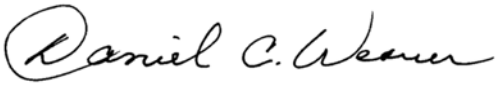
DECISION

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 $847,311 as of January 1, 2020.

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

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



Daniel C. Weaver, 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: JOHNSON ROBERT & JOHNSON CAROL

JOHNSON ROBERT & JOHNSON CAROL
23105 NE 209TH AVE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 236317-000

PROPERTY LOCATION: 23105 NE 209TH AVE
BATTLE GROUND, WA 98604

PETITION: 394

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	$ 234,750	$ 234,750
Improvements	$ 468,938	$ 397,250
Personal property		
ASSESSED VALUE	**$ 703,688**	**BOE VALUE** **$ 632,000**

Date of hearing: January 27, 2021

Recording ID# JOHNSON

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:
- Robert Johnson
- Carol Johnson

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,178 square feet, built in 1998 and is of good minus construction quality located on 5 acres.

The appellants referred to their appraisal received in 2019. Their insurance company is resisting the coverage of the water damage, shown in the pictures. The appellant's evidence included an appraisal performed by Area Appraisal Services indicating a value of $590,000 as of January 2019. The appellant submitted three comparable sales [#232245-000 sold for $550,000 in January 2018; #278014-000 sold for $510,000 in January 2018; and #223640-010 sold for $640,000 in October 2018].

The appellant requested a value of $632,000.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. Values later than the assessment date are likely higher absent any market information to indicate otherwise. The trended fee appraisal as of January 2019 of $590,000 supports a value of $632,000.

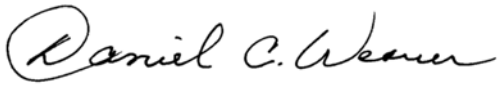
DECISION

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 $632,000 as of January 1, 2020.

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

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



Daniel C. Weaver, 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: BOBZIEN CHRISTIAN & BOBZIEN BARBARA A

BOBZIEN CHRISTIAN & BOBZIEN BARBARA A
23323 NE 271ST CT
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 237023-000

PROPERTY LOCATION: 23323 NE 271ST CT
BATTLE GROUND, WA 98604

PETITION: 395

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	$ 216,323	$ 216,323
Improvements	$ 354,037	$ 278,677
Personal property		
ASSESSED VALUE	**$ 570,360**	**BOE VALUE $ 495,000**

Date of hearing: January 27, 2021

Recording ID# BOBZIENA & BOBZIENB

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 2,429 square feet, built in 2006 and is of average plus construction quality located on 5 acres.

The appellant's evidence included an appraisal performed by Mark D Huffman of Huffman Appraisal indicating a value of $495,000 as of October 2019.

The appellant requested a value of $495,000.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The fee appraisal supports a value of $495,000.

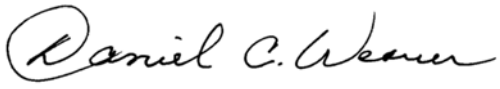
DECISION

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 $495,000 as of January 1, 2020.

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

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



Daniel C. Weaver, 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: JONES MARVIN D

JONES MARVIN DEAN
PO BOX 561
SAN GERONIMO, CA 94963

ACCOUNT NUMBER: 261732-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #5 SEC 11 T5NR2EWM 12A

PETITION: 396

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	$	53,237	$	53,237
Improvements	$	0	$	0
Personal property				
ASSESSED VALUE	**$**	**53,237**	**BOE VALUE**	**$** **53,237**

Date of hearing: January 27, 2021

Recording ID# JONES

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:
- Marvin “Dean” Jones
- Jonas Jones (Son)

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 12-acre parcel of bare land.

The appellant referred to their submitted evidence indicating the ecological impact on the property. The property has not been developed, but they are considering the process and only 10% of an acre on the property is actually developable, due to the setbacks for riparian habitat, road, and other properties. There would only be about one building site on the property of about 3,225 square feet, up to a bit over 4,000 if the corners are considered. It will require septic and well water. It will have access to electricity off of Cedar Creek Road. Street access will be off of Cedar Creek Road. The appellant is happy with the Assessor's adjusted valuation.

The appellant requested a value of $40,000.

The Assessor provided no evidence. Two Notice of Value letters were sent to the property owner for assessment year 2020. The first, dated June 18th, 2020 indicated a value of $116,926. The second, dated September 24th, 2020 indicated a value of $53,237. The second Notice of Value was submitted by the appellant.

The evidence provided supports a value of $53,237.

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 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 $53,237 as of January 1, 2020.

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

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

Daniel C. Weaver, 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: KUNZ JOHN D & KUNZ MARGARET E TRUSTEES

KUNZ JOHN D & KUNZ MARGARET E TRUSTEES
3814 NW 106TH ST
VANCOUVER, WA 98685

ACCOUNT NUMBER: 188674-000

PROPERTY LOCATION: 3814 NW 106TH ST
VANCOUVER, WA 98685

PETITION: 96

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	$ 239,741	$ 239,741
Improvements	$ 804,633	$ 710,259
Personal property		
ASSESSED VALUE	**$ 1,044,374**	**BOE VALUE** **$ 950,000**

Date of hearing: January 27, 2021

Recording ID# KUNZ

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:
- Maggie Kunz

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 5,169 square feet, built in 2013 and is of very good construction quality located on 1.8 acres. The property includes a detached garage measuring 884 square feet with 416 square feet of space above.

The appellant stated that there were six homes used for comparables. All had more bedrooms or bathrooms, and all had lower values. The subject only has one full bathroom. The average of the valuations of the comparables is $592,970. With additional calculations, the appellant arrived at a true and fair value of $585,444 for the home, $824,444 with the inclusion of the land. The basement is finished, but the storage rooms are unfinished and one room has a wall heater. The basement is finished, but not comfortable living space. It has cork flooring, sheetrock, and a ceiling with lights. The appellant submitted six comparable sales [#188313-005 sold for $870,499 in March 2019; #188284-002 sold for $700,000 in February 2019; #986031-165 sold for $782,600 in March 2019; #986037-355 sold for $789,000 in February 2019; #986031-149 sold for $763,000 in October 2019; and #986031-149 sold for $763,000 in October 2019].

The appellant requested a value of $824,444.

The Assessor provided no evidence.

The appellant's comparable sales and supplemental information supports a value of $950,000.

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 $950,000 as of January 1, 2020.

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

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

Daniel C. Weaver, 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.