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: ECKERT KAREN E

ECKERT KAREN E
34204 NE 79TH AVE
LA CENTER, WA 98629

ACCOUNT NUMBER: 266402-000

PROPERTY LOCATION: 34204 NE 79TH AVE
LA CENTER, WA 98629

PETITION: 420

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	$	45,082		$	11,000
Improvements	$	142,005		$	38,730
Personal property					
ASSESSED VALUE	**$**	**187,087**	**BOE VALUE**	**$**	**49,730**

Date of hearing: March 8, 2021

Recording ID# ECKERT

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:
  - Karen Eckert
  - Sandra Laycock
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 2,523 square feet, built in 2006 and is of average construction quality located on 1 acre.

The appellants referred to their submitted paperwork. The representative stated that this is an unusable lot that is being considered a part of the neighbor's lot. The mobile home should have decreased in value. It would need to be moved to be sold, which would cost roughly $20,000. Repairs are needed which will cost roughly $23,000, making the subject worth roughly $35,000. An acre had to be deeded so that a mobile home could be placed on the land, but the land could not be built on more permanently. There is a discrepancy between the Assessor's Office and the Building Department as to what is allowed or should be there. The appellant's analysis and related reports indicate a current value of $38,000 as of January 2021 for the manufactured home.

The appellant requested a value of $83,812. (The appeal specifies that the structure should be valued at $38,000.)

The Assessor provided no evidence.

The nearby properties indicate a homesite is valued in a range of $8,000 to $12,000. Since the property cannot be sold or have a stick built home constructed thereon the subject land is valued at $11,000. Also, since the manufactured home would need to be moved in order to sell it, the value is not comparable to manufactured homes in parks where homes are sold to remain on site. In addition, the manufactured home is in poor condition and needs significant repairs to be saleable.

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 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 $49,730 ($11,000 for land and $38,730 for the manufactured home) as of January 1, 2020.

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

Mailed on March 29, 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: MERRELL SHELLEY R & MERRELL BRANDON

MERRELL SHELLEY R & MERRELL BRANDON
34210 NE 79TH AVE
LA CENTER, WA 98629

ACCOUNT NUMBER: 266399-000

PROPERTY LOCATION: 34210 NE 79TH AVE
LA CENTER, WA 98629

PETITION: 421

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	$	46,234		$	11,000
Improvements	$	158,318		$	38,000
Personal property					
ASSESSED VALUE	**$**	**204,552**	**BOE VALUE**	**$**	**49,000**

Date of hearing: March 8, 2021

Recording ID# MERRELL

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:
  - Brandon Merrell
  - Sandra Laycock
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,892 square feet, built in 2003 and is of good construction quality located on 1 acre.

The appellant stated that the manufactured home is 19 years old and has depreciated in value. It is on a one-acre lot that was deeded for the purpose of placing the manufactured home. It is not sellable as a legal lot. With depreciation, the home should be worth $27,731. The cost to move the mobile home would be roughly $15,000. The home is in similar condition to the other mobile home from property #266402-000. There is damage from a bathroom leak, roof leak, and floor damage. The appellant's evidence included a value report indicating a value of $36,012 as of December 2020.

The appellant requested a value of $84,234.

The Assessor provided no evidence.

The nearby properties indicate a homesite is valued in a range of $8,000 to $12,000. Since the property cannot be sold or have a stick built home constructed thereon the subject land is valued at $11,000. Also, since the manufactured home would need to be moved in order to sell it, the value is not comparable to manufactured homes in parks where homes are sold to remain on site. In addition, the manufactured home is in poor condition and needs significant repairs to be saleable.

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 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 $49,000 ($11,000 for land and $38,000 for the manufactured home) as of January 1, 2020.

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

Mailed on March 29, 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: STAROS DOMINIK & STAROS GINA

STAROS DOMINIK & STAROS GINA
1903 NE 387TH AVE
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 140689-000

PROPERTY LOCATION: 1903 NE 387TH AVE
WASHOUGAL, WA 98671

PETITION: 795

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	$	278,552		$	278,552
Improvements	$	919,787		$	721,448
Personal property					
ASSESSED VALUE	**$**	**1,198,339**	**BOE VALUE**	**$**	**1,000,000**

Date of hearing: March 8, 2021

Recording ID# STAROS

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:
  - Dominik Staros
  - Gina Staros
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,625 square feet, built in 2013 and is of very good construction quality located on 6.4 acres. The property includes a second ranch style residence measuring 1,446 square feet with an attached garage measuring 476 square feet.

The appellants stated that last year the property was appraised for $1,045,000 in December 2020. The 2019 valuation was $970,000 based on an appraisal of $960,000. The value did go up according to the appraisal, but not to the same degree the Assessor's Office indicated. The appellants adjusted the value from the appraisal back to an estimate of what it would have been on January 1, 2020. The appellant's evidence included an appraisal performed by Kenneth Weiner of Fast Track Appraisals indicating a value of $1,045,000 as of December 2020. The appellant submitted three comparable sales [#143152-000 sold for $840,000 in February 2020 and #143462-015 sold for $850,000 in August 2019]. The third comparable provided was located outside the county.

The appellant requested a value of $980,000.

The Assessor provided no evidence.

The appraisal as of November 2018 indicating a value of $960,000 and the appraisal in December 2020 indicating a value of $1,045,000 support a value of $1,000,000 as of January 1, 2020.

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

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

Mailed on March 29, 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: SCULLY BRENDAN & FISHER STEFANIE

SCULLY BRENDAN & FISHER STEFANIE
3001 NE 59TH ST
VANCOUVER, WA 98683

ACCOUNT NUMBER: 99776-180

PROPERTY LOCATION: 3001 NE 59TH ST
VANCOUVER, WA 98683

PETITION: 796

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	$	237,442		$	237,442
Improvements	$	231,478		$	162,558
Personal property					
ASSESSED VALUE	**$**	**468,920**	**BOE VALUE**	**$**	**400,000**

Date of hearing: March 8, 2021

Recording ID# SCULLY

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:
  - Brendan Scully
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,458 square feet, built in 1945 and is of average construction quality located on 0.95 acres. The home includes 756 square feet of unfinished basement and the property includes a detached garage measuring 480 square feet.

The appellant stated that the home was purchased and about $60,000 was put in to remodel it. A refinance showed the home to be worth $400,000 which impacted their refinance. The property was purchased for $347,000 in August 2019. The appellant's evidence included an appraisal performed by Ralph K. Olsen of Pacific West Appraisal Services, Inc. indicating a value of $400,000 as of June 2020.

The appellant requested a value of $400,000.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. Absent evidence to the contrary an appraisal performed after the assessment date would indicate a value higher than the value as of the assessment date. The fee appraisal supports the requested value of $400,000.

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 $400,000 as of January 1, 2020.

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

Mailed on March 29, 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: HOLMES THOMAS W & HOLMES LANAIA L CO-TRUSTEES

HOLMES THOMAS W & HOLMES LANAIA L CO-TRUSTEES
19700 NE 232ND AVE
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 202307-044

PROPERTY LOCATION: 19700 NE 232ND AVE
BRUSH PRAIRIE, WA 98606

PETITION: 798

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	$	288,301		$	288,301
Improvements	$	507,247		$	431,699
Personal property					
ASSESSED VALUE	**$**	**795,548**	**BOE VALUE**	**$**	**720,000**

Date of hearing: March 8, 2021

Recording ID# HOLMES

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:
  - Thomas Holmes
  - Lanaia Holmes
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,012 square feet, built in 2006 and is of good construction quality located on 2.52 acres.

The appellants stated that assessment does not reflect the market value. All properties found for comparables are the same or larger. Most were built within two years of the subject and are in similar condition. The two that are more than two years older than the house are right across the street from the subject [#202544-000 and #202547-000]. Both have 600+ more square feet than the subject. They sold for over $100,000 less than the subject's assessment. The appellants adjusted their requested value to $695,000. The appellant submitted nine comparable sales [#204255-015 sold for $540,000 in January 2019; #203810-000 sold for $715,000 in August 2019; #202306-036 sold for $542,500 in September 2019; #205438-000 sold for $705,000 in June 2019; #986037-404 sold for $717,500 in March 2019; #206676-000 sold for $499,900 in May 2019; #202307-032 sold for $785,000 in October 2019; #202544-000 sold for $652,500 in January 2020; and #202547-000 sold for $670,000 in November 2019].

The appellant requested a value of $720,000, which was revised to $695,000.

The Assessor provided no evidence.

The appellant's comparable sales and analysis support a value of $720,000.

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 $720,000 as of January 1, 2020.

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

Mailed on March 29, 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: FICHTER JOHN J TRUSTEE

FICHTER JOHN J TRUSTEE
3002 NE 144TH ST
VANCOUVER, WA 98686

ACCOUNT NUMBER: 118256-648

PROPERTY LOCATION: 3002 NE 144TH ST
VANCOUVER, WA 98686

PETITION: 799

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	$	168,300		$	168,300
Improvements	$	473,065		$	473,065
Personal property					
ASSESSED VALUE	**$**	**641,365**	**BOE VALUE**	**$**	**641,365**

Date of hearing: March 8, 2021

Recording ID# FICHTER

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 Fichter
  - Donna Pomeranke
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,909 square feet, built in 2001 and is of good construction quality located on 0.31 acres.

The appellant stated that because of the building constructed immediately behind the property, the value has been significantly reduced. The business that has been run there historically has created significant noise and vibrations. There are large industrial vehicles using the streets and deteriorating the pavement. The subject home will have difficulty selling, due to the issues. The business was built as an agricultural building, but it's being used as industrial. The owner pressure tests and supplies pumps for agricultural irrigation and fire departments.

The appellant requested a value of $541,365.

The Assessor provided no evidence.

The board understands the arguments that the adjacent property detracts from the value of the subject property, however, the evidence provided does not include quantitative information that allows the calculation of reductions to the subject 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 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 $641,365 as of January 1, 2020.

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

Mailed on March 29, 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: CSONAKI LOUIE & CSONAKI JULIANNA TRUSTEES

CSONAKI LOUIE & CSONAKI JULIANNA TRUSTEES
4908 NE 88TH ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 106063-002

PROPERTY LOCATION: 4908 NE 88TH ST
VANCOUVER, WA 98665

PETITION: 800

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	$	203,188		$	203,188
Improvements	$	169,713		$	153,812
Personal property					
ASSESSED VALUE	**$**	**372,901**	**BOE VALUE**	**$**	**357,000**

Date of hearing: March 8, 2021

Recording ID# CSONAKI

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 bi-level residence with 2,378 square feet, built in 1979 and is of fair construction quality located on 2.46 acres. The property includes a detached garage measuring 768 square feet with a carport measuring 180 square feet.

The appellant provided estimates of costs to repair decking, siding, furnace and heat pump, and painting.

The appellant requested a value of $332,925.

The Assessor provided no evidence.

The evidence indicates approximately $15,900 of allowable costs to cure problems with the property which indicates a value of $357,000 for the subject property.

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 $357,000 as of January 1, 2020.

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

Mailed on March 29, 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: CHEN XIAOQIN

CHEN XIAOQIN
12405 NE 53RD AVE
VANCOUVER, WA 98686

ACCOUNT NUMBER: 986041-953

PROPERTY LOCATION: 12405 NE 53RD AVE
VANCOUVER, WA 98686

PETITION: 801

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	$	110,000		$	110,000
Improvements	$	446,366		$	401,600
Personal property					
ASSESSED VALUE	**$**	**556,366**	**BOE VALUE**	**$**	**511,600**

Date of hearing: March 8, 2021

Recording ID# CHEN

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:
  - Xiaoqin Chen
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,638 square feet, built in 2018 and is of good minus construction quality located on 0.17 acres.

The appellant stated that the homes in the surrounding area did not increase as much as the subject property, which increased 15%. The home was purchased for $470,000 due to the materials used being cheaper. The subject is around 2,500 square feet, but it does not have a yard. The property was purchased for $470,940 in August 2018. The appellant submitted four comparable sales [#986041-955 sold for $437,415 in January 2018; #986041-942 sold for $469,000 in April 2018; #986041-952 sold for $479,000 in July 2018; and #986041-970 sold for $490,000 in October 2018].

The appellant requested a value of $465,408.

The Assessor provided no evidence.

The appellant's comparable properties are too old to indicate a true current market value. The recent purchase provides a base for a value to trend to current value of $511,600.

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 $511,600 as of January 1, 2020.

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

Mailed on March 29, 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: HANCOCK SCOTT T & HANCOCK ESSIE MAE TRUSTEES

HANCOCK SCOTT T & HANCOCK ESSIE MAE TRUSTEES
808 N HELENS VIEW DR
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 213799-000

PROPERTY LOCATION: 808 N HELENS VIEW DR
RIDGEFIELD, WA 98642

PETITION: 605

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	$	748,196		$	500,000
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**748,196**	**BOE VALUE**	**$**	**500,000**

Date of hearing: March 8, 2021

Recording ID# HANCOCK

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:
  - Scott Hancock
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,456 square feet, built in 1992 and is of fair construction quality located on 10.02 acres.

The appellant referred to their submitted materials. The comparables found are within the same zoning. The Assessor's Office does not make adjustments to prime developable land by zoning differences, which seems like a systemic problem to the appraisal system. The Assessor revised a previous value due to a State Board of Tax Appeals review, with the verbiage indicating the increase should be based on the revised value. In a prior appeal the Assessor had suggested that the highest and best use would be 45 lots. The appellant submitted two comparable sales [#213759-000 sold for $116,900 in May 2019 and #986055-460 sold for $250,000 in April 2020] indicating values of $45,250 to $49,683 per acre.

The appellant requested a value of $480,000.

The Assessor provided no evidence.

The evidence supports a price of $50,000 per acre or $500,000 for the subject 10.02 acres.

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 March 29, 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: ALFI STEVEN M & CAMPBELL MOLLY J

ALFI STEVEN M & CAMPBELL MOLLY J
314 E FOURTH PLAIN BLVD
VANCOUVER, WA 98663

ACCOUNT NUMBER: 11279-000

PROPERTY LOCATION: 314 E FOURTH PLAIN BLVD
VANCOUVER, WA 98663

PETITION: 802

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	$	164,826		$	164,826
Improvements	$	364,540		$	296,000
Personal property					
ASSESSED VALUE	**$**	**529,366**	**BOE VALUE**	**$**	**460,826**

Date of hearing: March 8, 2021

Recording ID# ALFI

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:
  - Molly Alfi
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,320 square feet, built in 1910 and is of average construction quality located on 0.17 acres. The property includes a detached garage measuring 380 square feet.

The appellant stated that an appraisal was received for a home equity line of credit or a refinance. Both were successfully received. The comparable included is right down the street at 515 E 28th Street in Vancouver. The comparable is on a street that's less busy, has 43% more square footage, and is on a bigger lot. It was built the same year as the subject and is a good indicator that the subject is overvalued. The appellant's evidence referenced an appraisal performed for a home equity line of credit, indicating a value of $440,000 as of October 2019. The appellant submitted three comparable sales [#17800-000 sold for $545,000 in March 2020; #11285-000 sold for $350,000 in November 2019; and #16525-000 sold for $439,900 in December 2019].

The appellant requested a value of $460,826.

The Assessor provided no evidence.

The fee appraisal supports the requested value of $460,826.

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 $460,826 as of January 1, 2020.

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

Mailed on March 29, 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: SCHNELL LOUIS C & SCHNELL BETTY TRUSTEE

SCHNELL LOUIS C & SCHNELL BETTY TRUSTEE
20102 NE 16TH ST
CAMAS, WA 98607

ACCOUNT NUMBER: 172753-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #1 SEC 20 T2N R3EWM 40.55A

PETITION: 803

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	$	5,029,584		$	858,000
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**5,029,584**	**BOE VALUE**	**$**	**858,000**

Date of hearing: March 8, 2021

Recording ID# SCHNELL

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:
  - Betty Schnell
  - Karen Rigley
  - Louis Schnell
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property includes three outbuildings measuring 6,400 square feet, 950 square feet, and 2,400 square feet located on 40.55 acres.

The appellants referred to their appraisal documentation from 2017, indicating a value of $685,000. They continue to farm the property and plan to continue doing so. According to the documentation and testimony there is significant wetlands on the property and there has been no significant interest by developers in purchasing the property. There was a letter that indicated an interested party was willing to enter into a contract to purchase the property for $551,076.

The appellant requested a value of $750,000.

The Assessor provided no evidence.

Trending the value from the study provided in the 2017 indicates a value of $858,000.

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 $858,000 as of January 1, 2020.

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

Mailed on March 29, 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: SMITH DURELL & SMITH PATRICIA

SMITH DURELL & SMITH PATRICIA
10025 NE WARD RD
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 207538-000

PROPERTY LOCATION: 10025 NE WARD RD
BRUSH PRAIRIE, WA 98606

PETITION: 54

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	$	460,120		$	460,120
Improvements	$	231,764		$	122,865
Personal property					
ASSESSED VALUE	**$**	**691,884**	**BOE VALUE**	**$**	**582,985**

Date of hearing: March 8, 2021

Recording ID# SMITH

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:
  - Durell Smith
  - Patricia Smith
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,193 square feet, built in 1985 and is of fair construction quality located on 34.01 acres. The property includes a barn measuring 2,900 square feet and an outbuilding measuring 768 square feet.

The appellants stated that the property is mostly considered wetland aside from the homesite and immediate area. There are about three acres where the house is and there is just over an acre in the back corner that are not considered wetland. Five acres of the land is taken up by scrub trees. The appellant's evidence included an appraisal performed by Kitty L. Hardy of Appraisal Group indicating a value of $500,000 as of July 2020.

The appellant requested a value of $582,985.

The Assessor provided a 2020 property information card and a cover letter recommending no change to the assessed value. The appellant did not agree with the appraiser's findings.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. The evidence provided supports a value of $582,985.

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 $582,985 as of January 1, 2020.

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

Mailed on March 29, 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.