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: WILSON GARY W

WILSON GARY W
806 NW 209TH ST
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 179440-000

PROPERTY LOCATION: 806 NW 209TH ST
RIDGEFIELD, WA 98642

PETITION: 804

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	$	377,144	$	377,144
Improvements	$	409,967	$	189,856
Personal property				
ASSESSED VALUE	**$**	**787,111**	**BOE VALUE**	**$** **567,000**

Date of hearing: March 9, 2021

Recording ID# WILSON

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:

Gary Wilson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,580 main level square feet and a 1,428 square foot daylight basement, built in 1995 and is of average construction quality located on 8.19 acres. The property includes a detached garage measuring 400 square feet.

The appellant referred to their submitted documents, including an appraisal from 2017 which indicated a value of $430,000. The Assessor's value has increased 10.39% since the time of the appraisal. The property cannot be subdivided. The basement is essentially finished, but some areas remain unfinished. The appellant submitted three comparable sales [#180780-000 sold for $399,900 in November 2019; #179874-000 sold for $400,000 in July 2019; and #182882-000 sold for $488,500 in December 2019].

The appellant requested a value of $474,677.

The Assessor provided no evidence.

The appellant's comparable sales support a value of $567,000.

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 $567,000 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, 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: KIRKWOOD ALLAN K & KIRKWOOD SAUNDRA S TRUSTEES

KIRKWOOD ALLAN K & KIRKWOOD SAUNDRA S TRUSTEES
21121 NW 17TH CT
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 179666-000

PROPERTY LOCATION: 21121 NW 17TH CT
RIDGEFIELD, WA 98642

PETITION: 805

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	$ 341,855	$ 341,855
Improvements	$ 3,916,868	$ 2,758,145
Personal property		
ASSESSED VALUE	**$ 4,258,723**	**BOE VALUE** **$ 3,100,000**

Date of hearing: March 9, 2021

Recording ID# KIRKWOOD

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:
- Allan Kirkwood

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 12,964 square feet, built in 1997 and is of class 8 construction quality located on 5 acres. The main home includes an additional 354 square feet of unfinished basement. The property includes a 2-story building with a 3,316 square foot stable, a 738 square foot arena, a 1,143 square foot mezzanine, a 1,256 square foot arena, and 3,326 square feet of living space. The property also includes a loaf shed measuring 2,732 square feet and a pool measuring 880 square feet.

The appellant referred to their submitted appraisal, which applies to two properties owned by the appellant collectively. The property right next to the subject, considered the best home in the Rolling Hills neighborhoods, sold for $1,685,000. It was used in the appraisal as a comparable. The appellant's evidence included an appraisal performed by Peter Christopher Caputo of Greater Metro Appraisal Services indicating a value of $2,900,000 as of May 2020. The appellant submitted one comparable sale [#179678-000 sold for $1,685,000 in June 2019].

The appellant requested a value of $3,100,000.

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 fee appraisal supports the requested value of $3,100,000.

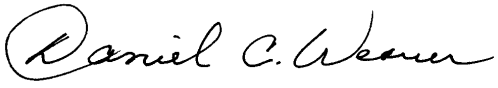
DECISION

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 $3,100,000 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, 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: SEELEY ANDREA J

SEELEY ANDREA J
4105 NW QUINAULT ST
CAMAS, WA 98607

ACCOUNT NUMBER: 127502-200

PROPERTY LOCATION: 4105 NW QUINAULT ST
CAMAS, WA 98607

PETITION: 807

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	$ 160,000	$ 160,000
Improvements	$ 241,988	$ 241,988
Personal property		
ASSESSED VALUE	**$ 401,988**	**BOE VALUE** **$ 401,988**

Date of hearing: March 9, 2021

Recording ID# SEELEY

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:
- Andrea Seeley

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,128 square feet, built in 2002 and is of average construction quality located on 0.1 acres.

The appellant stated that the jump in assessment was significant. Homes were included that have had remodels, but the subject did not have work done in 2020. The appellant submitted several comparable sales. One sale was submitted from 2018 [#127502-140 sold for $340,000 in July 2018].

The appellant requested a value of $390,370.

The Assessor provided no evidence.

The evidence provided by the appellant is not sufficient to overcome the presumption of correctness enjoyed 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 $401,988 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, 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: SHAPIRO ALAN TRUSTEE

SHAPIRO ALAN TRUSTEE
4222 SW 5TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 127141-000

PROPERTY LOCATION: 4222 SW 5TH AVE
CAMAS, WA 98607

PETITION: 808

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	$ 1,008,672	$ 1,008,672
Improvements	$ 1,066,848	$ 731,798
Personal property		
ASSESSED VALUE	**$ 2,075,520**	**BOE VALUE** **$ 1,740,470**

Date of hearing: March 9, 2021

Recording ID# SHAPIRO

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:
- Alan Shapiro
- Miriam Van Gerpen (Spouse)

Assessor:
- None

FACTS AND FINDINGS

The subject property is a ranch style residence with 4,548 square feet, built in 2005 and is of excellent construction quality located on 1.02 acres. The property includes a secondary living structure measuring 1,184 square feet, an outbuilding measuring 1,024 square feet, and 236 square feet of outdoor living space.

The appellant referred to their submitted materials. The Assessor's evidence is not supported by statistical data. The Assessor's calculations for waterfront value were largely supported by homes that did not have waterfront views. In their valuation of the subject, the Assessor's Office took positives into consideration, but not negatives of the property. The recent purchase of another home in the neighborhood [#166947-000] supports the value of the land at $645,000. The property also has city water and sewer, which does support building on the property. With a smaller lot like the subject, construction becomes more difficult. The purchase of the subject indicates the value should be $1,720,000. The subject home was purchased in November 2016 for $1,860,000. The dock is considered personal property by the Assessor and valued at $110,000 but is only half-owned. The appellant directed to footnote 4 on page 7 for things they deducted as not taxable. The Assessor included comparable sales in their paperwork, but admitted to not having reviewed the sales. The comparables are in different neighborhoods. The appellant submitted one comparable sale [#166947-000 sold for $1,200,000 in April 2018].

The appellant requested a value of $1,740,470.

The Assessor provided documentation from the real estate listing, 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.

The appellant provided inconsistencies and errors in calculating the value of the subject property by the Assessor. The appellant's analysis supports the requested value of $1,740,470.

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 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 $1,740,470 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, 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: DESGROSELLIER KEVIN & DESGROSELLIER PAMELA

DESGROSELLIER KEVIN & DESGROSELLIER PAMELA
3901 NW 150TH CIRCLE
VANCOUVER, WA 98685

ACCOUNT NUMBER: 89883-000

PROPERTY LOCATION: 2527 NE 3RD AVE
CAMAS, WA 98607

PETITION: 810

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	$ 200,585	$ 187,500
Improvements	$ 80,617	$ 0
Personal property		
ASSESSED VALUE	**$ 281,202**	**BOE VALUE $ 187,500**

Date of hearing: March 9, 2021

Recording ID# DESGROSELLIER

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:
- Kevin Desgrosellier

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 760 square feet, built in 1946 and is of fair construction quality located on 0.75 acres.

The appellant stated that the property being appealed is a wood dimension home and the other lot that is not appealed has a mobile home. The property is uninhabitable and is boarded up. It will be taken down as part of the lot development the appellant plans to do. It will likely be taken down in the summer of 2021, but they are waiting for one additional permit to be approved. The property was purchased as a set with another parcel for $375,000 in January 2020.

The appellant requested a value of $220,585.

The Assessor provided no evidence.

The value of the house should be removed from the property value and the land should be valued as one-half of the purchase price which equals $187,500.

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 $187,500 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: BLOEMKE MONTE R TRUSTEE

BLOEMKE MONTE R TRUSTEE
1605 N 65TH AVE
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 212809-000

PROPERTY LOCATION: 1605 N 65TH AVE
RIDGEFIELD, WA 98642

PETITION: 812

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	$ 917,300	$ 950,000
Improvements	$ 214,800	$ 0
Personal property		
ASSESSED VALUE	**$ 1,132,100**	**BOE VALUE** **$ 950,000**

Date of hearing: March 9, 2021

Recording ID# BLOEMKE

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:
- Monte Bloemke
- Shelley Bloemke

Assessor:
- Lonnie Dawkins

FACTS AND FINDINGS

The subject property includes a residence and outbuildings of unknown size or age located on 7.47 acres.

The appellant stated that the recent assessment has significantly increased their taxes. No improvements have been made to the property and the home is 100 years old. The Colliers consulting documentation is from an estate settlement. The neighbors sold their property, which has likely driven the price of the subject up. The nearby church property selectively annexing into the city is what supported the change in zoning of the subject, which was unwanted by the appellants. The sewer noted by the Assessor's representative is roughly a quarter of a mile south of the subject. At least an acre of the subject parcel is wetland. The appellant's evidence included a valuation report performed by Dean Meyer indicating a value of $950,000 as of February 2019.

The appellant did not provide their estimate of value.

The Assessor's representative stated that the property has been annexed into the city of Ridgefield over several years, which changes the zoning to city ordinances. It is zoned employment, which is similar to a light industrial zone. He is comfortable with the value being adjusted to reflect the appraisal that was received by the appellants, adjusted for improvements. The land value would need to be raised to $950,000 that the fee appraisal shows. A main sewer line was pushed beneath I-5 and is now to the south of the subject property, so there is availability for improvement.

The Assessor provided no evidence.

The fee appraisal indicates the entire value of land should be increased to $950,000 and building value entirely removed.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

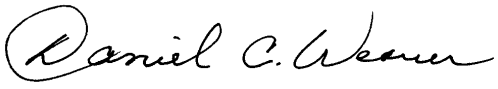
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the testimony though lack of information provided by the Assessor, concludes that the appraisal and the Assessor's concurrence best represents the fair market value of the property.

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 March 29, 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: AICHELE CHRISTOPHER V & AICHELE LISA S

AICHELE CHRISTOPHER V & AICHELE LISA S
6632 NE 68TH AVE
VANCOUVER, WA 98661

ACCOUNT NUMBER: 986036-625

PROPERTY LOCATION: 6632 NE 68TH AVE
VANCOUVER, WA 98661

PETITION: 813

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	$	115,938	$	115,938
Improvements	$	252,261	$	252,261
Personal property				
ASSESSED VALUE	**$**	**368,199**	**BOE VALUE**	**$** **368,199**

Date of hearing: March 9, 2021

Recording ID# AICHELE

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 1,918 square feet, built in 2017 and is of average construction quality located on 0.08 acres.

The property was purchased for $309,950 in April 2018. No supporting documentation was provided by the appellant.

The appellant requested a value of $353,500.

The Assessor provided no evidence.

The Assessor's value prevails at $368,199.

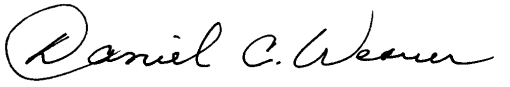
DECISION

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 $368,199 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, 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: ANDERSON JEFF

ANDERSON JEFF
23511 NE 10TH AVE
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 217159-000

PROPERTY LOCATION: 23511 NE 10TH AVE
RIDGEFIELD, WA 98642

PETITION: 814

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	$ 213,152	$ 213,152
Improvements	$ 156,982	$ 101,848
Personal property		
ASSESSED VALUE	**$ 370,134**	**BOE VALUE $ 315,000**

Date of hearing: March 9, 2021

Recording ID# ANDERSON

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 1,224 square feet, built in 1957 and is of fair construction quality located on 1.5 acres. The property includes a detached garage measuring 1,040 square feet.

The appellant's evidence included an appraisal performed by Shane J. Williams of Appraisal Assurance, Inc. indicating a value of $315,000 as of October 2019.

The appellant requested a value of $315,000.

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 the requested value of $315,000.

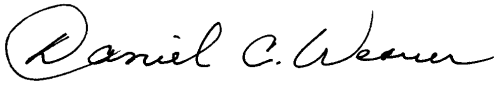
DECISION

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 $315,000 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, 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 DAVID L JOHNSON LAURA M

JOHNSON DAVID L JOHNSON LAURA M
9809 SE EVERGREEN HWY
VANCOUVER, WA 98664

ACCOUNT NUMBER: 113224-003

PROPERTY LOCATION: 9809 SE EVERGREEN HWY
VANCOUVER, WA 98664

PETITION: 373

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	$ 385,618	$ 385,618
Improvements	$ 411,958	$ 411,958
Personal property		
ASSESSED VALUE	**$ 797,576**	**BOE VALUE** **$ 797,576**

Date of hearing: March 9, 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:
- Laura Johnson

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,817 square feet, built in 1957 and is of average construction quality located on 0.42 acres. The home includes 939 square feet of unfinished basement space.

The appellant referred to their submitted evidence. No improvements have been made to the home since Assessor Peter Van Nortwick walked through the home roughly five years ago. The kitchen would likely cost $40,000-$50,000 to bring it up to date. The appellant noted the significant increase and the frustration of the appeals process.

The appellant requested a value of $636,005.

The Assessor provided no evidence.

The appellant provided no quantitative evidence to support the requested value.

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 $797,576 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, 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: DMC FAMILY FARM LLC

DMC FAMILY FARM LLC
2118 NE 78TH ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145366-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #148 WM. KELLEY DLC 2.72A

PETITION: 761

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	$	490,696	$	490,696
Improvements	$	0	$	0
Personal property				
ASSESSED VALUE	**$**	**490,696**	**BOE VALUE**	**$**	**490,696**

Date of hearing: March 9, 2021

Recording ID# DMC

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 2.72-acre parcel of bare land.

The appellant submitted seven comparable sales [#156798-000 sold for $300,000 in December 2019; #145511-000 sold for $350,000 in March 2020; #105190-000 sold for $350,000 in March 2020; #105350-000 sold for $6,741 in March 2019; #155751-000 sold for $500,000 in March 2020; #155755-000 sold for $450,000 in April 2018; and #119581-000 sold for $3,500 in August 2019].

The appellant requested a value of $272,000.

The Assessor provided no evidence.

The evidence provided by the appellant did not provide sufficient detail comparison to overcome the Assessor's presumption of correctness.

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 $490,696 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, 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: DMC FAMILY FARM LLC

DMC FAMILY FARM LLC
2118 NE 78TH ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145242-000

PROPERTY LOCATION: 2006 NE 78TH ST
VANCOUVER, WA 98665

PETITION: 1223

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	$ 2,201,958	$ 2,201,958
Improvements	$ 0	$ 0
Personal property		
ASSESSED VALUE	**$ 2,201,958**	**BOE VALUE $ 2,201,958**

Date of hearing: March 9, 2021

Recording ID# DMC

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 includes a residence and outbuildings of unknown size or age located on 12.81 acres.

The appellant submitted four comparable sales [#156798-000 sold for $300,000 in December 2019; #179191-000 sold for $355,000 in January 2019; #200537-000 sold for $5,700 in February 2018; and #145511-000 sold for $350,000 in March 2020].

The appellant requested a value of $1,281,000.

The Assessor provided a summary of pertinent data, four comparable sales, a density transfer example, and a cover letter recommending no change to the assessed value.

The evidence provided by the appellant did not provide sufficient detail comparison to overcome the Assessor's presumption of correctness.

DECISION

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

The certified value of the subject property is sustained at $2,201,958 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, 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: DMC FAMILY FARM LLC

DMC FAMILY FARM LLC
2118 NE 78TH ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145362-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #144 WM. KELLY DLC 5.47A

PETITION: 1249

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	$	799,326	$	799,326
Improvements	$	0	$	0
Personal property				
ASSESSED VALUE	**$**	**799,326**	**BOE VALUE**	**$** **799,326**

Date of hearing: March 9, 2021

Recording ID# DMC

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 includes one outbuilding of unknown size or age located on 5.47 acres.

The appellant submitted five comparable sales [#156798-000 sold for $300,000 in December 2019; #179191-000 sold for $355,000 in January 2019; #200537-000 sold for $5,700 in February 2018; #145511-000 sold for $350,000 in March 2020; and #156655-000 sold for $478,000 in December 2019].

The appellant requested a value of $547,000.

The Assessor provided a summary of pertinent data, four comparable sales, a density transfer example, and a cover letter recommending no change to the assessed value.

The evidence provided by the appellant did not provide sufficient detail comparison to overcome the Assessor's presumption of correctness.

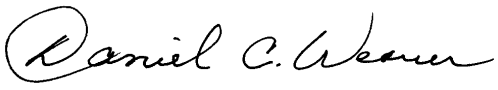
DECISION

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

The certified value of the subject property is sustained at $799,326 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, 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.