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: NORTZ JIMMIE & NORTZ CYNTHIA

NORTZ JIMMIE & NORTZ CYNTHIA
14403 NE 31ST AVE
VANCOUVER, WA 98686

ACCOUNT NUMBER: 118256-642

PROPERTY LOCATION: 14403 NE 31ST AVE
VANCOUVER, WA 98686

PETITION: 831

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	$	183,300		$	183,300
Improvements	$	380,692		$	380,692
Personal property					
ASSESSED VALUE	**$**	**563,992**	**BOE VALUE**	**$**	**563,992**

Date of hearing: March 11, 2021

Recording ID# NORTZ

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:
  - Jimmie Nortz
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,631 square feet, built in 2000 and is of good construction quality located on 0.29 acres.

The appellant referenced their submitted materials showcasing the building that's been unreasonably placed in the neighborhood. The building and associated activity is detrimental to the value. The owner of the industrial structure owns three of the surrounding houses.

The appellant requested a value of $513,992.

The Assessor provided no evidence.

The appellant evidence provides no quantitative information to support the requested value. The appellant should combine efforts with neighboring property owners and have a professional appraiser or real estate expert determine the detrimental value effect on the subject properties.

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 $563,992 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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GLANDON WAYNE SR & GLANDON MARVA

GLANDON WAYNE SR & GLANDON MARVA
6070 CLAIR ST
VANCOUVER, WA 98661

ACCOUNT NUMBER: 35770-114

PROPERTY LOCATION: 6070 CLAIR ST
VANCOUVER, WA 98661

PETITION: 832

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	$	297,052		$	297,052
Improvements	$	296,608		$	296,608
Personal property					
ASSESSED VALUE	**$**	**593,660**	**BOE VALUE**	**$**	**593,660**

Date of hearing: March 11, 2021

Recording ID# GLANDON

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:
  - Marva Glandon
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,149 square feet, built in 1960 and is of average construction quality located on 0.4 acres.

The appellant stated that the subject neighborhood does have a view, but it is right by the freeway. They are the second house from the east on Clair Street. The comparables submitted were not able to be considered as they are assessed values. The assessed value of the subject property is higher that the neighboring properties on a per square foot basis.

The appellant requested a value of $509,408.

The Assessor provided no evidence.

The evidence provided by the appellant did not include comparable sales of property or other quantitative information 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 $593,660 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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GERSTKEMPER JOHN C & GERSTKEMPER BARBARA

GERSTKEMPER JOHN C & GERSTKEMPER BARBARA
22003 NE 128TH CIR
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 206922-000

PROPERTY LOCATION: 22003 NE 128TH CIR
BRUSH PRAIRIE, WA 98606

PETITION: 833

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	$	336,370		$	336,370
Improvements	$	529,981		$	334,755
Personal property					
ASSESSED VALUE	**$**	**866,351**	**BOE VALUE**	**$**	**671,125**

Date of hearing: March 11, 2021

Recording ID# GERSTKEMPER

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 Gerstkemper
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,757 square feet, built in 2009 and is of good minus construction quality located on 5 acres. The home includes 803 square feet of unfinished basement space. The property includes two general purpose buildings each measuring 252 square feet.

The appellant trended the Board's decision from 2019 and used that as their basis for their 2020 assessment. The Board has consistently lowered the Assessor's value by 20%-25%. The appellant submitted six comparable sales but only used four of the sales for the appeal of the subject property [#206881-000 sold for $687,500 in October 2019; #206918-024 sold for $665,000 in June 2019; #206928-000 sold for $653,000 in December 2018; and #206918-028 sold for $639,000 in August 2018]. Property #4 [#206918-024] is the best representation that the Assessor's value is incorrect. It has a living space of double the subject, better construction, is on a hill with a comparable view, and sold for over $200,000 less than the assessment on the subject. The subject has a $50,000 view assessment, which has been accounted for in the appellant's estimate, adding $15,000 additional value given the subject's superior view. The Assessor's Office claims that one of the offices could be converted to a bedroom, but would give a $200 value reduction for it being an office. The subject is listed as lower quality than the comparables used.

The appellant requested a value of $677,300, which was updated to $671,125 in the additional evidence submitted.

The Assessor provided no evidence.

The comparable sales and related analysis support the requested value of $671,125.

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 $671,125 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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: NGUYEN HUAN BAO & NGUYEN TUHOA THI

NGUYEN HUAN BAO & NGUYEN TUHOA THI
1997 E HEITMAN CIR
LA CENTER, WA 98629

ACCOUNT NUMBER: 63472-878

PROPERTY LOCATION: 1997 E HEITMAN CIR
LA CENTER, WA 98629

PETITION: 834

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	$	116,400		$	116,400
Improvements	$	509,823		$	413,600
Personal property					
ASSESSED VALUE	**$**	**626,223**	**BOE VALUE**	**$**	**530,000**

Date of hearing: March 11, 2021

Recording ID# NGUYEN

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 3,374 square feet, built in 2006 and is of good construction quality located on 0.37 acres.

The appellant's evidence included information of an appraisal performed by Marco Mogrovejo of Appraisals 4U indicating a value of $520,000 as of December 2019. The appellant submitted three comparable sales [#63472-904 sold for $550,000 in June 2019; #258992-008 sold for $549,000 in August 2019; and #63472-820 sold for $500,000 in May 2020].

The appellant requested a value of $530,000.

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 $530,000.

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 $530,000 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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SPAFFORD KELLY L & SPAFFORD CONNIE L

SPAFFORD KELLY L & SPAFFORD CONNIE L
18912 NE 127TH CIR
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 207372-000

PROPERTY LOCATION: 18912 NE 127TH CIR
BRUSH PRAIRIE, WA 98606

PETITION: 835

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	$	304,000		$	304,000
Improvements	$	767,618		$	552,000
Personal property					
ASSESSED VALUE	**$**	**1,071,618**	**BOE VALUE**	**$**	**856,000**

Date of hearing: March 11, 2021

Recording ID# SPAFFORD

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:
  - Kelly Spafford
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 5,301 square feet, built in 2003 and is of good plus construction quality located on 5 acres. The property includes a detached garage measuring 484 square feet with 480 square feet above.

The appellant stated that the appraisal was received for a home equity line of credit. The appellant's evidence included an appraisal performed by Cheri Walker of Certified Appraiser Group, Inc. indicating a value of $856,000 as of December 2019.

The appellant requested a value of $936,000.

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 $856,000.

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 $856,000 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

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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: CHESTER TIMOTHY JAMES

CHESTER TIMOTHY JAMES
1152 E LUCAS ST
LA CENTER, WA 98629

ACCOUNT NUMBER: 63472-850

PROPERTY LOCATION: 1152 E LUCAS ST
LA CENTER, WA 98629

PETITION: 836

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	$ 101,400			$ 101,400
Improvements	$ 432,590			$ 405,600
Personal property				
ASSESSED VALUE	**$ 533,990**		**BOE VALUE**	**$ 507,000**

Date of hearing: March 11, 2021

Recording ID# CHESTER

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:
  - Timothy James Chester
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,843 square feet, built in 2004 and is of good construction quality located on 0.27 acres.

The appellant confirmed the details of their fee appraisal. The appraisal was commissioned for a refinance. There are really no comparables to the subject, which leads to some uncertainty about the appraisal by the appellant. Very few sales occurred within six months and one had not sold yet. Some had more bedrooms and rooms than the subject, another did not match the features listed in the appraisal, and one was a fair distance away. The appellant feels the assessment could be closer to $495,000-$500,000. The neighbor across the street has also appealed and received an adjustment to $500,000. The appellant's evidence included an appraisal performed by Marco Mogrovejo of Appraisals 4U indicating a value of $507,000 as of July 2020.

The appellant requested a value of $507,000.

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 a value of $507,000.

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 $507,000 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

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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: HALL JOYCE MAE

HALL JOYCE MAE
12215 NE 99TH AVE
VANCOUVER, WA 98662

ACCOUNT NUMBER: 119300-010

PROPERTY LOCATION: 12215 NE 99TH AVE
VANCOUVER, WA 98662

PETITION: 840

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	$	247,653		$	247,653
Improvements	$	510,710		$	413,110
Personal property					
ASSESSED VALUE	**$**	**758,363**	**BOE VALUE**	**$**	**660,763**

Date of hearing: March 11, 2021

Recording ID# HALL

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:
  - Joyce Hall
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,158 square feet, built in 2016 and is of good construction quality located on 2.69 acres.

The appellant stated that the next-door neighbor's home sold [#119300-000], which is included in the comparables. The sale of the neighbor's home can be applied as a cost-per-acre and indicates a value of $210,764 for the subject. The comparables submitted are from the Clark County Property Information Center. Comparables #1, #2, and #4 are high quality and nicely maintained. The construction quality of the subject home is very poor, as it has rafter lift. There are recurring cracks in the walls and the floor is separating. The appellant does not have the funds to pursue the issue in court, but it is an issue that needs to be addressed. The appellant submitted four comparable sales [#119300-000 sold for $600,000 in September 2019; #227653-000 sold for $625,000 in February 2019; #193599-000 sold for $659,000 in March 2019; and #119205-038 sold for $590,000 in July 2019].

The appellant requested a value of $660,763.

The Assessor provided no evidence.

The appellant's comparable sales support the requested value of $660,763.

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 $660,763 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

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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: WEIHL KENNETH L 1/2 INT

WEIHL KENNETH L 1/2 INT
27219 NE 64TH ST
CAMAS, WA 98607

ACCOUNT NUMBER: 170683-000

PROPERTY LOCATION: 27219 NE 64TH ST
CAMAS, WA 98607

PETITION: 838

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	$	182,496		$	182,496
Improvements	$	323,676		$	285,786
Personal property					
ASSESSED VALUE	**$**	**506,172**	**BOE VALUE**	**$**	**468,282**

Date of hearing: March 11, 2021

Recording ID# WEIHL

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:
  - Kenneth Weihl
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,492 square feet, built in 2000 and is of fair construction quality located on 5 acres.

The appellant stated that the property is 2,500 feet east of the Livingston Mountain gravel pit. The home was constructed with high quality but is still succumbing to damage from the nearby blasting. A 12-inch thick solid wall is breaking apart. There are significant cracks in the basement wall and the basement shower has cracked tiles laterally and floor-to-ceiling. No adjustment has been made to the value by the Assessor's Office. One neighbor has lost a picture window, and another has lost their well. The bids submitted are likely very low compared to the actual cost to perform the work, as the area that would need to be excavated is bedrock. The appellant provided a statement of costs to cure the problem of the failing wall totaling $37,890.

The appellant requested a collective value of $440,998 for both appealed parcels.

The Assessor provided no evidence.

The assessed value less the cost to cure the problems supports a value of $468,282 for property #170683-000.

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 $468,282 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

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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: WEIHL KENNETH L 1/2 INT

WEIHL KENNETH L 1/2 INT
27219 NE 64TH ST
CAMAS, WA 98607

ACCOUNT NUMBER: 170686-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #83 SEC 12 T2N R3EWM 1.38A

PETITION: 839

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	$	33,480		$	33,480
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**33,480**	**BOE VALUE**	**$**	**33,480**

Date of hearing: March 11, 2021

Recording ID# WEIHL

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:
  - Kenneth Weihl
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.38-acre parcel of bare land.

The appellant stated that the property is 2,500 feet east of the Livingston Mountain gravel pit. The home was constructed with high quality but is still succumbing to damage from the nearby blasting. A 12-inch thick solid wall is breaking apart. There are significant cracks in the basement wall and the basement shower has cracked tiles laterally and floor-to-ceiling. No adjustment has been made to the value by the Assessor's Office. One neighbor has lost a picture window, and another has lost their well. The bids submitted are likely very low compared to the actual cost to perform the work, as the area that would need to be excavated is bedrock. The appellant provided a statement of costs to cure the problem of the failing wall totaling $37,890.

The appellant requested a collective value of $440,998 for both appealed parcels.

The Assessor provided no evidence.

The appellant provided no evidence to support a reduced value for the bare land parcel.

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 $33,480 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: LI WEI-CHIN & CHEN HSIN-LI

LI WEI-CHIN & CHEN HSIN-LI
4015 NW DAHLIA LOOP
CAMAS, WA 98607

ACCOUNT NUMBER: 124817-240

PROPERTY LOCATION: 3616 NW OREGON CT
CAMAS, WA 98607

PETITION: 829

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

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

		ASSESSED VALUE			BOARD OF EQUALIZATION (BOE) VALUE
Land	$	140,000		$	140,000
Improvements	$	508,759		$	460,000
Personal property					
ASSESSED VALUE	**$**	**648,759**	**BOE VALUE**	**$**	**600,000**

Date of hearing: March 11, 2021

Recording ID# LIA

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:
  - Wei-Chin Li
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,230 square feet, built in 2005 and is of very good construction quality located on 0.25 acres.

The appellant referred to a presentation they shared through Webex. The presentation showed a map of the subject in context of the comparables submitted. They reviewed their comparables, which showed a price per square foot between $177 and $184. The appellant submitted three comparable sales [#124817-158 sold for $567,000 in May 2020; #124817-228 sold for $615,000 in October 2019; and #124817-206 sold for $650,000 in August 2019].

The appellant requested a value of $600,000.

The Assessor provided no evidence.

The appellant's comparable sales support the requested value of $600,000 based on type, quality, and price per square foot.

DECISION

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

The market value of the subject property is set at $600,000 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: LI WEI CHIN & CHEN HSIN LI

LI WEI CHIN & CHEN HSIN LI
4015 NW DAHLIA LOOP
CAMAS, WA 98607

ACCOUNT NUMBER: 126464-244

PROPERTY LOCATION: 18903 SE 25TH ST
VANCOUVER, WA 98683

PETITION: 830

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	$	162,750		$	162,750
Improvements	$	252,659		$	224,799
Personal property					
ASSESSED VALUE	**$**	**415,409**	**BOE VALUE**	**$**	**387,549**

Date of hearing: March 11, 2021

Recording ID# LIB

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:
  - Wei-Chin Li
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,988 square feet, built in 1999 and is of average construction quality located on 0.14 acres.

The appellant referred to their submitted information and comparable sales. The appellant submitted three comparable sales [#126464-094 sold for $401,000 in June 2020; #92011-022 sold for $390,000 in March 2020; and #92011-078 sold for $415,000 in August 2019].

The appellant requested a value of $387,549.

The Assessor provided no evidence.

The appellants comparable sales support the requested value of $387,549.

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 $387,549 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.