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: **MSCICHOWSKI RICHARD E**

MSCICHOWSKI RICHARD E
10720 NE 68TH AVE
VANCOUVER, WA 98686

ACCOUNT NUMBER: 986034-943

PROPERTY LOCATION: 10720 NE 68TH AVE
VANCOUVER, WA 98686

PETITION: 882

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	$ 152,950	$ 152,950
Improvements	$ 288,476	$ 253,150
Personal property		
ASSESSED VALUE	**$ 441,426**	**BOE VALUE** **$ 406,100**

Date of hearing: March 23, 2021

Recording ID# MSCICHOWSKI

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:

Mary Jo Newton (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,103 square feet, built in 1994 and is of average minus construction quality located on 0.2 acres.

The appellant stated that the owner passed away and the home was in the estate. An appraisal was received in order for the home to be purchased by the decedent's son. The property was purchased for $350,000 in June 2020. It was bought from a family member's estate, but had to be financed through a bank. The appellant's evidence included a portion of an appraisal performed by Laura A. Jagt of Merit Appraising and was stated in the materials to indicate a value of $406,100 as of June 2020. The appellant submitted three comparable sales [#119575-090 sold for $382,000 in July 2019; #119575-085 sold for $350,000 in April 2019; and #106068-032 sold for $335,000 in May 2019].

The appellant requested a value of $406,100.

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 $406,100.

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 $406,100 as of January 1, 2020.

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

Mailed on April 21, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

CLARK COUNTY BOARD OF EQUALIZATION

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **PATTEN WILLIAM G**

PATTEN WILLIAM G
2005 SE IMAGE RD
VANCOUVER, WA 98664

ACCOUNT NUMBER: 167024-000

PROPERTY LOCATION: 2005 SE IMAGE RD
VANCOUVER, WA 98664

PETITION: 884

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	$ 339,273	$ 339,273
Improvements	$ 553,224	$ 520,727
Personal property		
ASSESSED VALUE	**$ 892,497**	**BOE VALUE** **$ 860,000**

Date of hearing: March 23, 2021

Recording ID# PATTEN

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:
- William Patten

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 4,755 square feet, built in 1963 and is of good construction quality located on 0.4 acres. The property includes a shed measuring 315 square feet.

The appellant referred to their submitted documentation and comparable sales research. The appellant submitted three comparable sales [#37917-401 sold for $765,000 in March 2020; #37910-521 sold for $700,000 in July 2019; and #113245-000 sold for $785,000 in November 2019].

The appellant requested a value of $749,000.

The Assessor provided no evidence.

Using the main living area of the comparable homes, the per square foot value supports a value of $860,000.

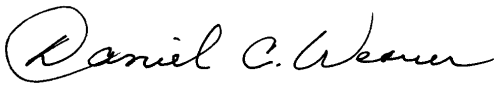
DECISION

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 fair market value of the subject property is set a $860,000 as of January 1, 2020.

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

Mailed on April 21, 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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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: THOSTENSON KARL

THOSTENSON KARL
25105 NE BERLIN RD
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 236804-005

PROPERTY LOCATION: 25105 NE BERLIN RD
BATTLE GROUND, WA 98604

PETITION: 889

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	$	190,499	$	190,499
Improvements	$	265,229	$	265,229
Personal property				
ASSESSED VALUE	**$**	**455,728**	**BOE VALUE**	**$** **455,728**

Date of hearing: March 23, 2021

Recording ID# THOSTENSON

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:
- Irena Thostenson

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,624 square feet, built in 1988 and is of fair plus construction quality located on 2.5 acres. The property includes a pole cover measuring 520 square feet.

The appellant stated that the home was purchased as-is. It would not pass appraisal for financing. A lot of the windows are foggy and are leaking between the panes. There's a sky light that has a crack, which leaks. There is a lot of water damage to the home. The home has LP siding that is rotting. The well pump is from 1988 and could fail at any time. All the carpeting has been removed where there was significant damage from animals, but it has not been replaced at this time. The furnace was not installed correctly and is not working. The breaker box was added onto in such a way that it cannot be turned off, which creates a fire hazard.

The appellant requested a value of $358,000.

The Assessor provided no evidence.

The Board understands the problems stated by the appellant however there was no detailed bids or estimates provided to support a reduction in value for costs to cure the defective items.

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 $455,728 as of January 1, 2020.

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

Mailed on April 21, 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: **CARTER STEPHEN C**

CARTER STEPHEN C
17412 SE EVERGREEN HWY
VANCOUVER, WA 98683

ACCOUNT NUMBER: 126722-000

PROPERTY LOCATION: 17412 SE EVERGREEN HWY
VANCOUVER, WA 98683

PETITION: 984

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	$ 444,026	$ 444,026
Improvements	$ 217,254	$ 217,254
Personal property		
ASSESSED VALUE	**$ 661,280**	**BOE VALUE** **$ 661,280**

Date of hearing: March 23, 2021

Recording ID# CARTER

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:
- Stephen Carter

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,732 square feet, built in 1920 and is of fair construction quality located on 1.46 acres. The property includes a shed measuring 240 square feet and a detached garage measuring 336 square feet.

The appellant referred to their submitted appraisal. The appraisal showed that the land value is significantly lower than the Assessor's value. There are setbacks due to Fisher Creek that limit the property and would limit it further if subdivided. The creek is about 30 feet from the west boundary and there cannot be a building within either 125 or 150 feet. The appraisal came in at about $555,000 and was done through the lender as part of a remodel. The remodel is completed, but the appellant does not have an issue with the structure value. The structure was increased to 1,600 square feet. The appellant's evidence included a portion of an appraisal performed by Koval Appraisal Services, LLC indicating a cost approach value of $454,002 as of January 2019. The appraisal information was not complete and the Board was unable to determine the comparable properties that were used to determine the land value and what the true market value was for the total property.

The appellant requested a value of $492,254.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value however the entire appraisal was not submitted for the Board to review. The Board understands the problems but does not have enough information to use the appraisal for valuation of the subject property.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

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

The certified value of the subject property is sustained at $661,280 as of January 1, 2020.

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

Mailed on April 21, 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SALUTE DRAGONS COMMODITIES LIVING TRUST

NAVIGATE LAW GROUP
C/O BRIAN GRAMBOW
1310 MAIN ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 204095-000

PROPERTY LOCATION: 17729 NW BAKER RD
BRUSH PRAIRIE, WA 98606

PETITION: 894

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	$	243,071	$	243,071
Improvements	$	485,941	$	371,929
Personal property				
ASSESSED VALUE	**$**	**729,012**	**BOE VALUE**	**$** **615,000**

Date of hearing: March 23, 2021

Recording ID# SALUTE

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:
- Brian Grambow (Navigate Law)
- Brittany Schwartz-Shaul (Spectator)
- Jill Clelland (Trustee)

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,296 square feet, built in 1980 and is of good plus construction quality located on 2.97 acres. The property includes 1,180 square feet of additional space along the side of the attached garage, a pool measuring 800 square feet, and a detached garage measuring 1,980 square feet.

The appellant's representative referred to the purchase and appraisal of the property. The property had significant deferred maintenance. The siding is rotting and the pool leaks. The current owners are living in the property. The property had been on the market for several years and the price had been continually reduced until it was purchased. The property was purchased for $536,100 in April 2019. The appellant's evidence included an appraisal performed by Christopher Young of Appraisals Plus, Inc. indicating a value of $615,000 as of July 2020. The appellant submitted three comparable sales [#202159-030 sold for $620,000 in June 2020; #203846-000 sold for $555,000 in April 2020; and #205675-000 sold for $620,000 in July 2020].

The appellant requested a value of $600,000.

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 $615,000.

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 $615,000 as of January 1, 2020.

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

Mailed on April 21, 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: CHATEAUVERT MARC ALVIN

CHATEAUVERT MARC ALVIN
2000 NE 384TH CT
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 140683-000

PROPERTY LOCATION: 2000 NE 384TH CT
WASHOUGAL, WA 98671

PETITION: 985

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	$ 251,763	$ 251,763
Improvements	$ 485,942	$ 485,942
Personal property		
ASSESSED VALUE	**$ 737,705**	**BOE VALUE $ 737,705**

Date of hearing: March 23, 2021

Recording ID# CHATEAUVERT

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:
- Marc Alvin Chateauvert

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,558 square feet, built in 2017 and is of good plus construction quality located on 5.04 acres.

The appellant stated that the property is out from the city. This requires maintenance of the road to the property and creates difficulties with things like reception. The materials used were not of comparable quality to other properties. The property was purchased for $699,850 in May 2018. The appellant submitted four comparable sales [#140683-000 sold for $699,850 in March 2018; #142928-000 sold for $510,000 in April 2019; #140463-000 sold for $550,000 in October 2019; and #141112-000 sold for $664,450 in December 2019].

The appellant requested a value of $586,700.

The Assessor provided no evidence.

Trending the purchase price and use of the appellant's sales on a per square foot basis supports the assessed 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 $737,705 as of January 1, 2020.

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

Mailed on April 21, 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: **PAIGE LISA LLC**

PAIGE LISA LLC
2480 N L ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 986035-276

PROPERTY LOCATION: 2503 NW LORENZ ST
CAMAS, WA 98607

PETITION: 858

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	$ 150,000	$ 150,000
Improvements	$ 337,131	$ 310,000
Personal property		
ASSESSED VALUE	**$ 487,131**	**BOE VALUE** **$ 460,000**

Date of hearing: March 23, 2021

Recording ID# PAIGE

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:
- Paige Stuebe

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,411 square feet, built in 2015 and is of good minus construction quality located on 0.07 acres.

The appellant stated that the property was purchased six months before the assessment. The property was purchased for $454,000 in July 2019. The appellant's evidence referenced an appraisal performed by Michael Borre of Valucentric, LLC indicating a value of $460,000 as of June 2019. The appellant submitted four comparable sales [#986035-276 sold for $455,000 in July 2019; #986035-280 sold for $465,000 in October 2019; #986035-283 sold for $413,000 in October 2019; and #986035-298 sold for $448,500 in July 2019].

The appellant requested a value of $450,000.

The Assessor provided no evidence.

The fee appraisal and trended purchase price supports a value of $460,000.

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 $460,000 as of January 1, 2020.

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

Mailed on April 21, 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: PRIMLEY-STENSHOEL NANCI

PRIMLEY-STENSHOEL NANCI
4302 NE 26TH CT
VANCOUVER, WA 98663

ACCOUNT NUMBER: 100883-248

PROPERTY LOCATION: 4302 NE 26TH CT
VANCOUVER, WA 98663

PETITION: 992

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	$	152,994	$	152,994
Improvements	$	423,845	$	423,845
Personal property				
ASSESSED VALUE	**$**	**576,839**	**BOE VALUE**	**$** **576,839**

Date of hearing: March 23, 2021

Recording ID# PRIMLEY

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:
- Nanci Primley-Stenshoel

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,157 square feet, built in 1981 and is of good construction quality located on 0.51 acres.

The appellant referred to their comparables submitted. One comparable is on an acre and is 2,944 square feet with a 2-bedroom guest house. Another comparable had been completely remodeled and has a guest house. Updates have been made to the subject house, but it has mostly been maintenance or refinishing of existing furnishings. The Assessor's Office incorrectly had the subject listed as good plus, which does not reflect the state of the home. The lot is zoned R-9, but it cannot be subdivided due to access issues. The appellant submitted five comparable sales [#100883-242 sold for $451,000 in July 2020; #101395-090 sold for $431,000 in June 2020; #100655-055 sold for $519,900 in August 2019; #100883-272 sold for $548,000 in May 2020; and #100883-244 sold for $442,000 in June 2019].

The appellant requested a value of $467,000.

The Assessor provided no evidence.

The comparable properties on a per square foot basis indicate a value greater than the assessed value.

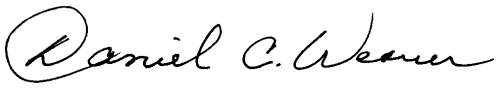
DECISION

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 $576,839 as of January 1, 2020.

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

Mailed on April 21, 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: **RODRIGUEZ JAMES J & RODRIGUEZ LORI A TRUSTEES**

RODRIGUEZ JAMES J & RODRIGUEZ LORI A TRUSTEES
9603 NE 177TH ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 195489-022

PROPERTY LOCATION: 9603 NE 177TH ST
BATTLE GROUND, WA 98604

PETITION: 893

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	$ 248,647	$ 248,647
Improvements	$ 615,206	$ 581,353
Personal property		
ASSESSED VALUE	**$ 863,853**	**BOE VALUE** **$ 830,000**

Date of hearing: March 23, 2021

Recording ID# RODRIGUEZ

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

Attendees (all through virtual conference):

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- James Rodriguez

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,210 square feet, built in 1999 and is of good plus construction quality located on 0.96 acres. The property includes a pool measuring 450 square feet and a detached garage measuring 1,630 square feet total.

The appellant stated that the address is Battle Ground, but the property is actually in Meadow Glade. The comparables submitted are all relevant despite differences like acreage. The property has a main living home and a garage that was converted by a prior owner. It does not have the same quality as the main home. The roof is in need of replacement and cannot be insured in its current state. The property was purchased for $807,000 in May 2018. The appellant submitted 14 comparable sales from 2019-2020 ranging in price from $652,500-$860,000. Comparable #10 [#206685-078] is listed as being similar to the subject with no need for adjustment and sold for $788,000 in February 2020.

The appellant requested a value of $830,000.

The Assessor provided no evidence.

The appellant's comparable sales and analysis supports the requested value of $830,000.

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 $830,000 as of January 1, 2020.

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

Mailed on April 21, 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: OEHL JOHN R & FILIPPI JANICE K TRUSTEES

OEHL JOHN R & FILIPPI JANICE K TRUSTEES
17333 NE 18TH PL
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 986045-206

PROPERTY LOCATION: 17333 NE 18TH PL
RIDGEFIELD, WA 98642

PETITION: 1132

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	$	261,500	$	229,900
Personal property				
ASSESSED VALUE	**$**	**401,500**	**BOE VALUE**	**$** **369,900**

Date of hearing: March 23, 2021

Recording ID# OEHL

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 1,469 square feet, built in 2019 and is of average plus construction quality located on 0.11 acres.

The property was purchased for $369,900 in January 2020.

The appellant requested a value of $369,900.

The Assessor provided no evidence.

The purchase price supports the requested value of $369,900.

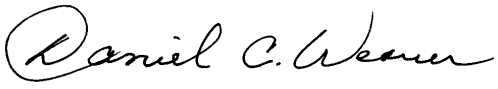
DECISION

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 $369,900 as of January 1, 2020.

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

Mailed on April 21, 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: **CLEMENTS ROBERT S & CLEMENTS ROBYN L**

CLEMENTS ROBERT S & CLEMENTS ROBYN L
16500 SE 1ST ST UNIT 40
VANCOUVER, WA 98683

ACCOUNT NUMBER: 610609-000

PROPERTY LOCATION: 16500 SE 1ST ST UNIT 40
VANCOUVER, WA 98684

PETITION: 999

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	$	0	$	0
Improvements	$	151,827	$	151,827
Personal property				
ASSESSED VALUE	**$**	**151,827**	**BOE VALUE**	**$** **151,827**

Date of hearing: March 23, 2021

Recording ID# CLEMENTS

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 mobile home with 1,754 square feet, built in 1999 and is of very good construction quality. The mobile home includes an attached garage measuring 622 square feet.

The appellant requested a value of $132,000.

The Assessor provided no evidence.

The appellant provided no supporting information to prove the requested value.

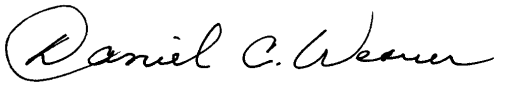
DECISION

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 $151,827 as of January 1, 2020.

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

Mailed on April 21, 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.