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: CAMPBELL BARRY N & CASTRO DIANA L

CAMPBELL BARRY N & CASTRO DIANA L
4000 NE 109TH AVE UNIT 121
VANCOUVER, WA 98682

ACCOUNT NUMBER: 986027-039

PROPERTY LOCATION: 4000 NE 109TH AVE UNIT 121
VANCOUVER, WA 98682

PETITION: 866

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	$ 229,118	$ 215,000
Personal property		
ASSESSED VALUE	**$ 229,118**	**BOE VALUE $ 215,000**

Date of hearing: March 25, 2021

Recording ID# CAMPBELL

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 condominium unit with 1,088 square feet, built in 2008 and is of fair plus construction quality. The property includes a detached garage measuring 200 square feet.

The property was purchased in November 2018 for $187,000. The appellant's evidence included an appraisal performed by Jeffrey W. Shull of NW Valuation Group LLC indicating a value of $215,000 as of May 2020.

The appellant requested a value of $215,000.

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 $215,000.

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 $215,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GUILES GREG J & GUILES LIN

GUILES GREG J & GUILES LIN
2343 N L ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 131901-012

PROPERTY LOCATION: 2343 N L ST
WASHOUGAL, WA 98671

PETITION: 876

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	$ 156,975	$ 156,975
Improvements	$ 258,000	$ 228,025
Personal property		
ASSESSED VALUE	**$ 414,975**	**BOE VALUE $ 385,000**

Date of hearing: March 25, 2021

Recording ID# GUILES

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:
- Lin Guiles

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,665 square feet, built in 2003 and is of average construction quality located on 0.39 acres.

The appellant referred to their submitted materials, stating that their comparables are all nearby. The appellant submitted three comparable sales [#96158-854 sold for $373,500 in May 2020; #96158-860 sold for $362,500 in June 2019; and #96159-278 sold for $375,000 in December 2019].

The appellant requested a value of $385,000.

The Assessor provided no evidence.

The appellant's comparable sales support the requested value of $385,000.

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 $385,000 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: **JOHNSON WILLIAM B & IAMS JUDITH L TRUSTEES**

JOHNSON WILLIAM B & IAMS JUDITH LTRUSTEES
700 WASHINGTON ST UNIT 921
VANCOUVER, WA 98660

ACCOUNT NUMBER: 48170-036

PROPERTY LOCATION: 700 WASHINGTON ST UNIT 921
VANCOUVER, WA 98660

PETITION: 983

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	$	587,123	$	587,123
Personal property				
ASSESSED VALUE	**$**	**587,123**	**BOE VALUE**	**$** **587,123**

Date of hearing: March 25, 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:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium unit with 1,461 square feet, built in 2004 and is of very good plus construction quality.

The appellant's evidence included a letter detailing construction and noise nearby and the effect it may have on the true and fair value of the condominium.

The appellant requested a value of $445,000.

The Assessor provided no evidence.

The appellant did not provide any quantitative information that would support the value requested.

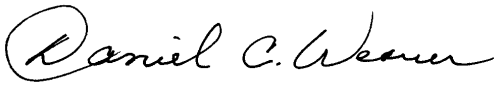
DECISION

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 $587,123 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **TORSTENBO GORDON & TORSTENBO PATRICIA TRUSTEES**

TORSTENBO GORDON & TORSTENBO PATRICIA TRUSTEES
4374 M LOOP
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 96158-480

PROPERTY LOCATION: 4374 M LOOP
WASHOUGAL, WA 98671

PETITION: 809

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	$ 125,000	$ 125,000
Improvements	$ 430,622	$ 355,000
Personal property		
ASSESSED VALUE	**$ 555,622**	**BOE VALUE** **$ 480,000**

Date of hearing: March 25, 2021

Recording ID# TORSTENBO

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:
- Pat Torstenbo

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,122 square feet, built in 2002 and is of good construction quality located on 0.35 acres.

The appellant referred to their submitted materials. The appellant contacted a real estate agent who found some additional comparable properties indicating a value of $481,000. The home is 17 years old and no upgrading has been done to the interior. The roof and flooring need general maintenance. The median selling value of the neighborhood is $462,300. The appellant submitted three comparable sales [#130561-080 sold for $479,900 in April 2019; #132837-044 sold for $437,000 in October 2019; and #132792-136 sold for $470,000 in June 2019].

The appellant requested a value of $505,000, which was updated to $473,000-$480,000.

The Assessor provided no evidence.

The appellant comparable sales support the requested value of $480,000.

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 $480,000 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: WILLIAMS JAMES N & WILLIAMS VALERIE K ETAL

WILLIAMS JAMES N & WILLIAMS VALERIE K ETAL
PO BOX 4
YACOLT, WA 98675

ACCOUNT NUMBER: 279237-000

PROPERTY LOCATION: 24914 NE WH GARNER RD

PETITION: 1140

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	$ 195,494	$ 195,494
Improvements	$ 509,375	$ 334,506
Personal property		
ASSESSED VALUE	**$ 704,869**	**BOE VALUE $ 530,000**

Date of hearing: March 25, 2021

Recording ID# WILLIAMS

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 Williams
- Seth Williams

Assessor:
- None

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,560 square feet, built in 2005 and is of average construction quality located on 9.19 acres. The property includes a second residence measuring 1,560 square feet. The property includes two detached garages, both measuring 484 square feet.

The appellants stated that in discussing with the Assessor's Office, they said their system does not work well with unique properties and they will likely need to appeal each year. There are two homes on the property, but it is not subdividable due to the location of the houses. The realtor who the property was purchased from collected comparable sales. The appellant reviewed the realtor sales and which properties overlapped with the Assessor's information. The three best matches have been provided. The average of those three best matches is $509,167. The increase by the Assessor's Office does not reflect the market increase. The square footage listed is the combined footage of both houses. The guest house should not be valued the same way as its existence is not guaranteed, due to codes. The appellant submitted five comparable sales [#277524-000 sold for $460,000 in December 2019; #278144-000 sold for $595,000 in October 2019; #279249-000 sold for $472,500 in October 2019; #276146-000 sold for $535,000 in August 2019; and #276171-000 sold for $435,000 in September 2019].

The appellant requested a value of $509,167.

The Assessor provided no evidence.

The appellant's information indicates the Assessor's value is significantly higher than the market supports. The unusual nature of the property makes it extremely difficult to value on a current market basis. The information indicates a value at or near the prior year value of $530,000.

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 $530,000 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: ELLISON MALCOLM A & ELLISON CAROL E

ELLISON MALCOLM A & ELLISON CAROL E
2609 NW 146TH ST
VANCOUVER, WA 98685

ACCOUNT NUMBER: 986032-624

PROPERTY LOCATION: 2609 NW 146TH ST
VANCOUVER, WA 98685

PETITION: 987

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	$ 184,000	$ 184,000
Improvements	$ 390,166	$ 292,800
Personal property		
ASSESSED VALUE	**$ 574,166**	**BOE VALUE $ 476,800**

Date of hearing: March 25, 2021

Recording ID# ELLISON

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:
- Malcolm Ellison

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,247 square feet, built in 2015 and is of good minus construction quality located on 0.17 acres.

The appellant referred to their submitted materials. The comparables are all within a few blocks of the subject property. The first comparable is a little older, but is the same footprint as the subject. The second comparable is the same builder and nearly the same build year. The third comparable is a little bigger than the subject. The appellant submitted three comparable sales [#986032-618 sold for $475,000 in May 2019; #185178-088 sold for $467,400 in September 2019; and #986030-174 sold for $488,000 in March 2019].

The appellant requested a value of $476,800.

The Assessor provided no evidence.

The appellant's comparable sales support the requested value of $476,800.

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 $476,800 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: **MALVEAU SUSAN E**

MALVEAU SUSAN E
16013 SE EVERGREEN HWY
VANCOUVER, WA 98683

ACCOUNT NUMBER: 122152-000

PROPERTY LOCATION: 16013 SE EVERGREEN HWY
VANCOUVER, WA 98683

PETITION: 989

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	$ 505,180	$ 505,180
Improvements	$ 157,046	$ 76,762
Personal property		
ASSESSED VALUE	**$ 662,226**	**BOE VALUE** **$ 581,942**

Date of hearing: March 25, 2021

Recording ID# MALVEAU

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 3,171 square feet, built in 1936 and is of average construction quality located on 0.88 acres. The property includes a carport measuring 216 square feet and a detached garage measuring 480 square feet.

The appellant submitted six comparable sales [#122358-000 sold for $505,000 in November 2019; #113434-000 sold for $597,000 in November 2019; #114085-010 sold for $632,000 in October 2019; #113474-000 sold for $488,000 in March 2019; #166834-005 sold for $580,000 in March 2019; and #122625-000 sold for $1,100,000 in March 2019].

The appellant requested a value of $579,753.

The Assessor provided no evidence.

The appellant's comparable sales support a value comparable to the 2019 value of $581,942.

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 $581,942 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: PERKINS TANNER T & PERKINS BREANNA N

PERKINS TANNER T & PERKINS BREANNA N
1514 NW 17TH ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 986041-487

PROPERTY LOCATION: 1514 NW 17TH ST
BATTLE GROUND, WA 98604

PETITION: 1001

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	$ 115,058	$ 115,058
Improvements	$ 357,257	$ 317,572
Personal property		
ASSESSED VALUE	**$ 472,315**	**BOE VALUE $ 432,630**

Date of hearing: March 25, 2021

Recording ID# PERKINS

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

Attendees (all through virtual conference):

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

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,530 square feet, built in 2018 and is of average construction quality located on 0.12 acres.

The property was purchased for $396,559 in July 2018. The appellant's evidence included an appraisal performed by Laura Ann Jagt of Merit Appraising & Consulting indicating a value of $423,000 as of August 2019. The appellant's evidence also included a competitive market analysis by Kelly Muscarella of Keller Williams indicating a value of $432,630 as of 2020.

The appellant requested a value of $432,630.

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 and market analysis support the requested value of $432,630.

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 $432,630 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: **DUNLOP TERESA JEAN & DYER JAMES WILLIAM**

DUNLOP TERESA JEAN & DYER JAMES WILLIAM
2850 NW 8TH WAY
CAMAS, WA 98607

ACCOUNT NUMBER: 92233-010

PROPERTY LOCATION: 2850 NW 8TH WAY
CAMAS, WA 98607

PETITION: 1002

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	$	180,000	$	180,000
Improvements	$	360,242	$	360,242
Personal property				
ASSESSED VALUE	**$**	**540,242**	**BOE VALUE**	**$** **540,242**

Date of hearing: March 25, 2021

Recording ID# DUNLOP

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 Dyer

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,079 square feet, built in 1984 and is of average construction quality located on 0.21 acres.

The appellant referred to their submitted paperwork with comparables from the neighborhood. The appellant submitted three comparable sales [#92233-006 sold for $485,000 in January 2018; #92233-044 sold for $395,000 in February 2019; and #92233-040 sold for $435,000 in November 2018]. Sales older than a year from the assessment date are waning in market relevancy.

The appellant requested a value of $475,000.

The Assessor provided no evidence.

The appellant's comparable sales were mostly beyond the useful date for proper comparison to the subject property as of January 1, 2020.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has 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 $540,242 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

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: TAYLOR CHARLES & TAYLOR SHANNON RUTH

TAYLOR CHARLES & TAYLOR SHANNON RUTH
2200 NW 151ST ST
VANCOUVER, WA 98685

ACCOUNT NUMBER: 185199-005

PROPERTY LOCATION: 2200 NW 151ST ST
VANCOUVER, WA 98685

PETITION: 1012

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	$ 245,636	$ 245,636
Improvements	$ 457,106	$ 322,364
Personal property		
ASSESSED VALUE	**$ 702,742**	**BOE VALUE $ 568,000**

Date of hearing: March 25, 2021

Recording ID# TAYLOR

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 3,627 square feet, built in 1994 and is of good construction quality located on 1.52 acres. The property includes a general-purpose building measuring 2,400 square feet.

The property was purchased for $568,000 in August 2019. The appellant's evidence included a list of sales from the Property Information Center.

The appellant requested a value of $580,000.

The Assessor provided no evidence.

The purchase in August 2020 is the best indicated value of $568,000.

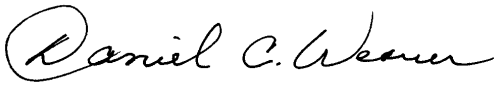
DECISION

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 $568,000 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: **BOESFLUG DAVID D & BENSON KRISTEN N**

BOESFLUG DAVID D & BENSON KRISTEN N
22702 NE 417TH CIRCLE
AMBOY, WA 98601

ACCOUNT NUMBER: 275307-010

PROPERTY LOCATION: 22702 NE 417TH CIRCLE
AMBOY, WA 98601

PETITION: 1003

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	$	141,070	$	141,070
Improvements	$	283,911	$	210,930
Personal property				
ASSESSED VALUE	**$**	**424,981**	**BOE VALUE**	**$** **352,000**

Date of hearing: March 25, 2021

Recording ID# BOESFLUG

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

Attendees (all through virtual conference):

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

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,178 square feet, built in 2003 and is of average construction quality located on 0.86 acres. The property includes a general-purpose building measuring 864 square feet.

The property was purchased for $352,000 in October 2019. The appellant's evidence included an appraisal performed by Amanda Schoolfield of Ashcroft & Associates PC indicating a value of $360,000 as of September 2019.

The appellant requested a value of $360,000.

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 purchase price is the best evidence to support a value of $352,000.

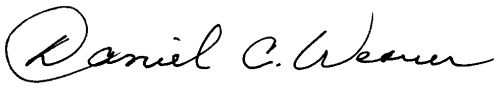
DECISION

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 $352,000 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.