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: **MOGSTAD RICHARD WILLIAM & MOGSTAD DANIELLE LEE**

MOGSTAD RICHARD WILLIAM & MOGSTAD DANIELLE LEE
9107 NE 84TH CT
VANCOUVER, WA 98662

ACCOUNT NUMBER: 155537-124

PROPERTY LOCATION: 9107 NE 84TH CT
VANCOUVER, WA 98662

PETITION: 406

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	$	132,500		$	132,500
Improvements	$	381,487		$	367,500
Personal property					
ASSESSED VALUE	**$**	**513,987**	**BOE VALUE**	**$**	**500,000**

Date of hearing: April 5, 2021

Recording ID# MOGSTAD

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:
  - Richard Mogstad
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,273 square feet, built in 2006 and is of average plus construction quality located on 0.14 acres.

The appellant stated that the comparable properties are all on the subject's street and by the same builder within a few years. They have applied for a home equity loan and it was appraised through VeroValue at $482,000 in August of 2020. There was not much change in value between 2017 and 2019 in the neighborhood. The appellant submitted three comparable sales [#155537-162 sold for $415,000 in August 2019; #155537-154 sold for $463,000 in February 2020; and #155537-118 sold for $475,000 in April 2020].

The appellant requested a value of $460,000.

The Assessor provided no evidence.

The appellant comparable sales indicate a value of $153 per square foot or $500,000 which is supported by appellant testimony to a fee appraisal in August 2020 that indicated a value of $482,000.

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 $500,000 as of January 1, 2020.

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

Mailed on May 4, 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: **LIEZIERT CHRISTOPHER & LIEZIERT LORI**

LIEZIERT CHRISTOPHER & LIEZIERT LORI
29811 SE 23RD ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 130958-000

PROPERTY LOCATION: 29811 SE 23RD ST
WASHOUGAL, WA 98671

PETITION: 821

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	$	145,597		$	145,597
Improvements	$	484,887		$	424,403
Personal property					
ASSESSED VALUE	**$**	**630,484**	**BOE VALUE**	**$**	**570,000**

Date of hearing: April 5, 2021

Recording ID# LIEZIERT

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:
  - Christopher Lieziert
  - Lori Lieziert
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,197 square feet, built in 2012 and is of good construction quality located on 1.51 acres.

The appellants stated that the back half of the property is wetlands and cannot be mowed most of the year. The water runs off from the property behind them. There are power lines that create 100-foot easements that prohibit use on either side. The comparables include views and outbuildings that the subject does not have, with one having additional acreage. The pictures included show areas of difficulty on the property, including the property behind that the water runs off of. One set of powerlines is at the front of the property and another is at the back. The appellant submitted seven comparable sales [#175029-000 sold for $522,500 in January 2019; #139380-000 sold for $527,880 in February 2019; #139835-000 sold for $527,000 in January 2019; #143290-000 sold for $525,000 in August 2018; #71281-112 sold for $412,994 in May 2020; #178179-000 sold for $490,000 in September 2020; and #170630-000 sold for $570,000 in June 2020].

The appellant requested a value of $500,000.

The Assessor provided no evidence.

The appellant comparable sales, especially #175029-000 and #13938-000 trended, supports a value of $570,000.

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 $570,000 as of January 1, 2020.

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

Mailed on May 4, 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: **WELLCOME LODGE LLC**

WELLCOME LODGE LLC
7001 NE HIGHWAY 99
VANCOUVER, WA 98665

ACCOUNT NUMBER: 148300-000

PROPERTY LOCATION: 7001 NE HIGHWAY 99
VANCOUVER, WA 98665

PETITION: 1007

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	$	768,200		$	768,200
Improvements	$	2,932,700		$	2,932,700
Personal property					
ASSESSED VALUE	**$**	**3,700,900**	**BOE VALUE**	**$**	**3,700,900**

Date of hearing: April 5, 2021

Recording ID# WELLCOME

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 three commercial hospitality buildings. Two hotel buildings and a conference building located on 2.13 acres.

The appellant submitted one comparable sale from around the assessment timeframe [#186537-000 sold for $4,550,000 in March 2020].

The appellant requested a value of $2,645,800.

The Assessor provided no evidence.

The appellant provided only one recent comparable property and no analysis of comparability.

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 $3,700,900 as of January 1, 2020.

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

Mailed on May 4, 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: **TULLY KEVIN J & LYNCH EMILY S**

TULLY KEVIN J & LYNCH EMILY S
400 W HUMPHREY ST
YACOLT, WA 98675

ACCOUNT NUMBER: 66590-000

PROPERTY LOCATION: 400 W HUMPHREY ST
YACOLT, WA 98675

PETITION: 892

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	$	95,940		$	95,940
Improvements	$	314,118		$	244,060
Personal property					
ASSESSED VALUE	**$**	**410,058**	**BOE VALUE**	**$**	**340,000**

Date of hearing: April 5, 2021

Recording ID# TULLY

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Kevin Tully
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,194 square feet, built in 2016 and is of average construction quality located on 0.23 acres.

The appellant confirmed that the home was purchased in April 2019 for $325,000 and was assessed for $328,000 at that time. Comparable sales did not reach anywhere near $400,000, yet the house is assessed at $410,000. Even with improvements, like carpet, the increase does not reflect the appraisal. The appellant's evidence included an appraisal performed by Robert Jensen of Integrity Appraisal Services indicating a value of $328,000 as of April 2019. The appellant also submitted four comparable sales [#66590-000 sold for $325,000 in April 2019; #66580-000 sold for $358,000 in July 2019; #66820-000 sold for $345,000 in August 2019; and #986042-561 sold for $380,000 in September 2019].

The appellant requested a value of $370,000.

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 of $325,000 and fee appraisal of $328,000 as of April 2019 trended to the assessment date supports a value of $340,000.

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 $340,000 as of January 1, 2020.

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

Mailed on May 4, 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: **TUCKER STEVE & TUCKER JOANN**

TUCKER STEVE & TUCKER JOANN
1002 E 24TH CIR
LA CENTER, WA 98629

ACCOUNT NUMBER: 63472-922

PROPERTY LOCATION: 1002 E 24TH CIR
LA CENTER, WA 98629

PETITION: 1000

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	$	427,179		$	363,846
Personal property					
ASSESSED VALUE	**$**	**543,579**	**BOE VALUE**	**$**	**480,246**

Date of hearing: April 5, 2021

Recording ID# TUCKER

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:
  - Joann Tucker
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,590 square feet, built in 2005 and is of average plus construction quality located on 0.36 acres. The property includes an additional 1,075 square feet of unfinished daylight basement.

The appellant stated that there were not many ranch homes that sold in 2019. The ones that were used are similar to the subject aside from the subject's unfinished daylight basement. One of the comparables has a pool. The appellant found an average value of the comparable buildings to be $363,846. The value of the subject land was added to arrive at the $480,000. The appellant submitted six comparable sales [#258991-016 sold for $460,000 in December 2019; #63472-296 sold for $426,000 in September 2019; #63472-800 sold for $457,000 in August 2019; #258894-106 sold for $459,900 in November 2019; #258894-116 sold for $489,900 in July 2019; and #63472-474 sold for $394,500 in October 2019]. *(Corrections made to comparables to match Property Information Center data.)*

The appellant requested a value of $455,000 which was updated to $480,246 in the additional evidence submitted.

The Assessor provided no evidence.

The appellant comparable sales and analysis supports the requested value of $480,246.

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 $480,246 as of January 1, 2020.

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

Mailed on May 4, 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: **FORTNER DENNIS W & FORTNER BARBARA K**

FORTNER DENNIS W & FORTNER BARBARA K
PO BOX 825
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 236800-015

PROPERTY LOCATION: 22702 NE 251ST AVE
BATTLE GROUND, WA 98604

PETITION: 849

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	$	174,255		$	174,255
Improvements	$	344,299		$	344,299
Personal property					
ASSESSED VALUE	**$**	**518,554**	**BOE VALUE**	**$**	**518,554**

Date of hearing: April 5, 2021

Recording ID# FORTNER

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 3,590 square feet, built in 1981 and is of average plus construction quality located on 2.5 acres.

The appellant's evidence included documentation of professional input on the property from years prior. The requested value was based on an appraisal by Amanda Schoolfield in 2017 and the supplementary information which did not give a clear direction.

The appellant requested a value of $454,339.

The Assessor provided no evidence.

The evidence submitted by the appellant did not provide a clear determination of a value that would overcome the Assessor's presumption of correctness.

DECISION

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

The certified value of the subject property is sustained at $518,554 as of January 1, 2020.

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

Mailed on May 4, 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: **MARTIN ISSAC KORIEL & MARTIN MINDY A**

MARTIN ISSAC KORIEL & MARTIN MINDY A
14210 NE 95TH CIR
VANCOUVER, WA 98682

ACCOUNT NUMBER: 154224-006

PROPERTY LOCATION: 14210 NE 95TH CIR
VANCOUVER, WA 98682

PETITION: 268

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	$	135,000		$	135,000
Improvements	$	340,986		$	294,268
Personal property					
ASSESSED VALUE	**$**	**475,986**	**BOE VALUE**	**$**	**429,268**

Date of hearing: April 5, 2021

Recording ID# MARTIN

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 3,068 square feet, built in 2006 and is of average construction quality located on 0.11 acres.

The appellant submitted three comparable sales [#154224-016 sold for $419,000 in March 2020; #154224-032 sold for $440,000 in June 2020; and #154224-002 sold for $430,000 in August 2019].

The appellant requested a value of $429,268.

The Assessor provided no evidence.

The appellant's comparable property sales support the requested value of $429,268.

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 $429,268 as of January 1, 2020.

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

Mailed on May 4, 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: **ANDERSON MICHAEL D & ANDERSON TINA M**

ANDERSON MICHAEL D & ANDERSON TINA M
18611 NE 20TH AVE
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 181322-000

PROPERTY LOCATION: 18611 NE 20TH AVE
RIDGEFIELD, WA 98642

PETITION: 860

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	$	229,460		$	229,460
Improvements	$	457,554		$	435,540
Personal property					
ASSESSED VALUE	**$**	**687,014**	**BOE VALUE**	**$**	**665,000**

Date of hearing: April 5, 2021

Recording ID# ANDERSON

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - Lisa Bodner
  - John Marks
- Appellant:
  - Tina Anderson
- Assessor:
  - None

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,216 square feet, built in 1997 and is of average plus construction quality located on 5 acres. The property includes an outbuilding (art studio) measuring 1,684 square feet. Additionally, the property includes a carport measuring 375 square feet and a pole cover measuring 900 square feet.

The appellant stated that there is a 1,700 square foot art studio on the property that has a half bath and no kitchen, but it looks like it is being taxed as a dwelling. There are three offices inside, which have doors. The home is 2,216 square feet but is listed as 3,900 square feet. The appraisal done in August is considered accurate. The appellant's evidence included an appraisal performed by Jamie Renner of Jamie Renner Appraisal Services indicating a value of $665,000 as of August 2020. The appellant submitted three comparable sales [#181209-000 sold for $602,000 in June 2018; #181245-000 sold for $555,175 in September 2019; and #181259-000 sold for $744,000 in October 2019].

The appellant requested a value of $579,460.

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 assessor has listed the home as having secondary living quarters when in fact it is an art studio. There may be a manifest error in the classification of the outbuilding and should be examined by the Assessor to ensure that it is properly classified. The fee appraisal, which properly identifies the art studio, supports a value of $665,000.

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 $665,000 as of January 1, 2020.

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

Mailed on May 4, 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: **DLMG FAMILY TRUST**

DLMG FAMILY TRUST
17412 NE 30TH CT
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 986032-011

PROPERTY LOCATION: 17412 NE 30TH CT
RIDGEFIELD, WA 98642

PETITION: 381

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	$	167,500		$	167,500
Improvements	$	395,858		$	354,793
Personal property					
ASSESSED VALUE	**$**	**563,358**	**BOE VALUE**	**$**	**522,293**

Date of hearing: April 5, 2021

Recording ID# DLMG

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 2,693 square feet, built in 2015 and is of good minus construction quality located on 0.18 acres.

The appellant submitted three comparable sales [#986032-012 sold for $525,000 in June 2019; #986028-360 sold for $393,000 in December 2019; and #181986-024 sold for $534,900 in December 2019].

The appellant requested a value of $522,533.

The Assessor provided no evidence.

The appellant's comparable sales support a value of $522,293.

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 $522,293 as of January 1, 2020.

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

Mailed on May 4, 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: **PIONEER DEVELOPMENT VENTURES LLC**

C/O CHRISTOPHER DECHERT
PO BOX 908
VANCOUVER, WA 98666

ACCOUNT NUMBER: 214022-000

PROPERTY LOCATION: 4548 N 1ST WAY
RIDGEFIELD, WA 98642

PETITION: 382

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

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

	ASSESSED VALUE			BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	1,093,000		$	1,093,000
Improvements	$	51,000		$	51,000
Personal property					
ASSESSED VALUE	**$**	**1,144,000**	**BOE VALUE**	**$**	**1,144,000**

Date of hearing: April 5, 2021

Recording ID# PIONEER

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:
  - Chris Dechert (Representative)
- Assessor:
  - Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,716 square feet, built in 1915 and located on 5.82 acres.

The appellant's representative stated that there was a value assigned that was split amongst the parcels by their features. All lots total are about 7.5 acres due to issues like wetland. The home on the property is currently rented but creates a negative to the property, as it would need to be removed. Flat land for industrial/commercial use is being sold for $5 per square foot in Ridgefield.

The Assessor's representative stated that the property has not had a wetland delineation, which would give a more accurate indication of usable land. All four parcels are being marketed. The representative referred to information displayed onscreen at the hearing. Adjustments have been made to the base assessment for road improvements that would be needed and for wetlands. The home was discounted based on the rental value.

The appellant submitted a map showing the amount of wet land and the developable property, but no specific details of the value by various segments of the property.

The appellant requested a value of $842,000.

The Assessor submitted no advance material for Board consideration. The Assessor representative extensively verbally discussed the method and details of the valuation of the subject properties.

Neither the Assessor nor the Appellant provided any written supporting evidence and data which supports any value. As a result, the Assessor's value prevails.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the testimony though lack of information provided by the Assessor, concludes that the 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 $1,144,000 as of January 1, 2020.

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

Mailed on May 4, 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: **PIONEER DEVELOPMENT LLC**

C/O CHRISTOPHER DECHERT
PO BOX 908
VANCOUVER, WA 98666

ACCOUNT NUMBER: 213997-000

PROPERTY LOCATION: 68 N ROYLE RD
RIDGEFIELD, WA 98642

PETITION: 391

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	$	794,000		$	794,000
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**794,000**	**BOE VALUE**	**$**	**794,000**

Date of hearing: April 5, 2021

Recording ID# PIONEER

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:
  - Chris Dechert (Representative)
- Assessor:
  - Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2.17-acre parcel of bare land.

The appellant's representative stated that there was a value assigned that was split amongst the parcels by their features. All lots total are about 7.5 acres due to issues like wetland. The home on the property is currently rented but creates a negative to the property, as it would need to be removed. Flat land for industrial/commercial use is being sold for $5 per square foot in Ridgefield.

The Assessor's representative stated that the property has not had a wetland delineation, which would give a more accurate indication of usable land. All four parcels are being marketed. The representative referred to information displayed onscreen at the hearing. Adjustments have been made to the base assessment for road improvements that would be needed and for wetlands. The home was discounted based on the rental value.

The appellant submitted a map showing the amount of wet land and the developable property, but no specific details of the value by various segments of the property.

The appellant requested a value of $120,000.

The Assessor submitted no advance material for Board consideration. The Assessor representative extensively verbally discussed the method and details of the valuation of the subject properties.

Neither the Assessor nor the Appellant provided any written supporting evidence and data which supports any value. As a result, the Assessor's value prevails.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the testimony though lack of information provided by the Assessor, concludes that the 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 $794,000 as of January 1, 2020.

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

Mailed on May 4, 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: **JOHNSON HELENE TONI**

JOHNSON HELENE TONI
16500 SE 1ST ST, UNIT 31
VANCOUVER, WA 98684

ACCOUNT NUMBER: 610353-000

PROPERTY LOCATION: 16500 SE 1ST ST, UNIT 31
VANCOUVER, WA 98684

PETITION: 844

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	$	168,022		$	139,234
Personal property					
ASSESSED VALUE	**$**	**168,022**	**BOE VALUE**	**$**	**139,234**

Date of hearing: April 5, 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:
  - Helene Johnson
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,554 square feet, built in 1997 and is of excellent construction quality. The property includes a carport measuring 655 square feet. The home is in a mobile home park that has been the subject of contention. The owners of the park have raised the lot fees to nearly $1000 per month, which encumbers the property's ability to sell, were it placed on the market.

The appellant stated that when the home was purchased, they received an assessment of $138,000 providing that everything was fixed up. There are still things in disrepair like no working dishwasher, the kitchen island needs to be redone, and the master bathroom needs to be redone as well. Most of the units selling in the area, unless they're large, are not going up to $178,000. The home was in terrible shape when acquired and has taken two years to get to livable condition. The property was purchased for $97,000 in March 2019. The appellant's evidence included an appraisal performed by Paul Jamgotch of Datacomp Appraisal Services indicating a value of $129,500 as of January 2019.

The appellant requested a value of $0. The estimate of value was updated at the hearing to be $148,000-$152,000, from input given by their realtor.

The Assessor provided no evidence.

The property was purchased for $97,000 and appraised for $129,500 in February 2019. No improvements have been made during the past year. The assessed value should not be increased from the value of $139,234 placed on the property in 2019.

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 $139,234 as of January 1, 2020.

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

Mailed on May 4, 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.