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:** **MCDERMOTT MARC C & MCDERMOTT NANCY J**

MCDERMOTT MARC C & MCDERMOTT NANCY J
16600 NE 86TH ST
VANCOUVER, WA 98682

**ACCOUNT NUMBER**: 986047-886

**PROPERTY LOCATION:** 16600 NE 86TH ST
VANCOUVER, WA 98682

**PETITION**: 1169

**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 | $ | 346,005 | | $ | 326,000 |
| Personal property | | | | | |
| **ASSESSED VALUE** | **$** | **486,005** | **BOE VALUE** | **$** | **466,000** |

Date of hearing: April 8, 2021

Recording ID# MCDERMOTT

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 McDermott
- Assessor:
  - None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,206 square feet, built in 2019 and is of average plus construction quality located on 0.15 acres.

The appellant referred to their submitted materials. The subject property has not had improvements but has had upgrades in appliances. The property was purchased for $452,323 in June 2019.

The appellant requested a value of $452,000.

The Assessor provided no evidence.

The trended purchase price supports a value of $466,000.

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 $466,000 as of January 1, 2020.

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

Mailed on May 5, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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

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# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** **COOK TINA A & COOK NORMAN P**

COOK TINA A & COOK NORMAN P
8206 66TH AVE CT E
PUYALLUP, WA 98371

**ACCOUNT NUMBER**: 986055-831

**PROPERTY LOCATION:** 3804 NW 115TH ST
VANCOUVER, WA 98685

**PETITION**: 1170

**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 | $ | 290,000 | | $ | 200,000 |
| Improvements | $ | 0 | | $ | 0 |
| Personal property | | | | | |
| **ASSESSED VALUE** | **$** | **290,000** | **BOE VALUE** | **$** | **200,000** |

Date of hearing: April 8, 2021

Recording ID# COOK

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 0.24-acre parcel of bare land.

The property was purchased for $200,000 in June 2020.

The appellant requested a value of $200,000.

The Assessor provided no evidence.

The purchase price in June 2020 supports the requested value of $200,000.

## 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 $200,000 as of January 1, 2020.

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

Mailed on May 5, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** **TSEMENTZIS SOTIRIOS E**

TSEMENTZIS SOTIRIOS E
1908 SE 97TH AVE
VANCOUVER, WA 98664

**ACCOUNT NUMBER**: 114232-252

**PROPERTY LOCATION:** 1908 SE 97TH AVE
VANCOUVER, WA 98664

**PETITION**: 1172

**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 | $ | 315,000 | | $ | 315,000 |
| Improvements | $ | 258,134 | | $ | 89,360 |
| Personal property | | | | | |
| **ASSESSED VALUE** | **$** | **573,134** | **BOE VALUE** | **$** | **404,360** |

Date of hearing: April 8, 2021

Recording ID# TSEMENTZIS

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:
  - Sotirios "Terry" Tsementzis
- Assessor:
  - None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is listed on the Property Information Center as a ranch style residence with 3,376 square feet, built in 1980 and is of good construction quality located on 0.27 acres. The home is not in the condition listed.

The appellant stated that the home was originally purchased at an auction and had damage at that time. The original intent was to remodel and it was ultimately taken down to the studs. It was still in that state at the time of assessment and additional demolition has been done at the time of this hearing. The appellant lives in the basement with the upper areas and exterior still requiring significant work. Bids received were either exceptionally high due to market demand or the contractors would not bid due to the small scale of the job. A visit has been requested of an Assessor's Office appraiser but has not been done due to the pandemic. The prior assessment was taken into account with the work that needs to be done to arrive at the estimate of value. The finished area of the basement is roughly one bedroom and one bathroom. There is no kitchen at this time. Estimate to redo the living quarters of the home exceeded $300,000.

The appellant requested a value of $404,360 which was updated to $406,000 in the additional evidence submitted.

The Assessor provided no evidence.

The condition of the house and the testimony of estimates of reconstruction supports a value of $404,360.

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 $404,360 as of January 1, 2020.

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

Mailed on May 5, 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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# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** **ANDERSON KARI & ANDERSON DENA**

ANDERSON KARI & ANDERSON DENA
7604 NE 62ND ST
VANCOUVER, WA 98662

**ACCOUNT NUMBER**: 225622-000

**PROPERTY LOCATION:** 10308 NE 269TH ST
BATTLE GROUND, WA 98604

**PETITION**: 1173

**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 | $ | 146,094 | | $ | 146,094 |
| Improvements | $ | 0 | | $ | 0 |
| Personal property | | | | | |
| **ASSESSED VALUE** | **$** | **146,094** | **BOE VALUE** | **$** | **146,094** |

Date of hearing: April 8, 2021

Recording ID# ANDERSON

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

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

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.11-acre parcel of bare land.

The appellant's evidence included a fire investigation report indicating the structure burned down in February 2020.

The appellant requested a value of $146,094.

The Assessor provided no evidence.

There was no documentation from the Assessor, however the value of the subject property has been reduced to the land-only value as of January 1, 2020. This report will solidify the value at the land-only value of $146,094.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the Assessor, concludes that the preponderance of evidence indicates the GIS system revised value best represents the fair market value of the property.

The market value of the subject property is set at $146,094 as of January 1, 2020.

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

Mailed on May 5, 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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# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** **RICHMOND LANA T**

RICHMOND LANA T
2606 NW 146TH ST
VANCOUVER, WA 98685

**ACCOUNT NUMBER**: 986032-620

**PROPERTY LOCATION:** 2606 NW 146TH ST
VANCOUVER, WA 98685

**PETITION**: 1174

**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 | $ | 370,348 | | $ | 324,000 |
| Personal property | | | | | |
| **ASSESSED VALUE** | **$** | **554,348** | **BOE VALUE** | **$** | **508,000** |

Date of hearing: April 8, 2021

Recording ID# RICHMOND

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 2,130 square feet, built in 2014 and is of good minus construction quality located on 0.18 acres.

The appellant submitted four comparable sales [#986032-618 sold for $475,000 in May 2019; #185178-088 sold for $467,400 in September 2019; #986030-174 sold for $488,000 in March 2019; and #118107-702 sold for $490,000 in October 2019].

The appellant requested a value of $508,000.

The Assessor provided no evidence.

The appellant comparable sales support the requested value of $508,000.

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 $508,000 as of January 1, 2020.

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

Mailed on May 5, 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:** **BLAKEMORE BONNIE L TRUSTEE**

BLAKEMORE BONNIE L TRUSTEE
2600 NW 146TH ST
VANCOUVER, WA 98685

**ACCOUNT NUMBER**: 986032-619

**PROPERTY LOCATION:** 2600 NW 146TH ST
VANCOUVER, WA 98685

**PETITION**: 1175

**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 | $ | 382,762 | | $ | 331,000 |
| Personal property | | | | | |
| **ASSESSED VALUE** | **$** | **566,762** | **BOE VALUE** | **$** | **515,000** |

Date of hearing: April 8, 2021

Recording ID# BLAKEMORE

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:
  - Bonnie Blakemore
- Assessor:
  - None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,199 square feet, built in 2015 and is of good minus construction quality located on 0.18 acres.

The appellant stated that the home could not be sold for the assessment value. Homes have been selling for around $500,000. The backyard is hard to use because it tends to be very wet and the front yard has difficulty because it's on a corner and does not keep plants well. The appellant submitted four comparable sales [#986032-618 sold for $475,000 in May 2019; #185178-088 sold for $467,400 in September 2019; #986030-174 sold for $488,000 in March 2019; and #118107-702 sold for $490,000 in October 2019].

The appellant requested a value of $515,000.

The Assessor provided no evidence.

The appellant comparable sales support the requested value of $515,000.

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 $515,000 as of January 1, 2020.

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

Mailed on May 5, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** **GIBBONS JOHN & GIBBONS AMBER**

GIBBONS JOHN & GIBBONS AMBER
3501 NE 397TH PLACE
WASHOUGAL, WA 98671

**ACCOUNT NUMBER**: 140909-000

**PROPERTY LOCATION:** 3501 NE 397TH PLACE
WASHOUGAL, WA 98671

**PETITION**: 1176

**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 | $ | 242,941 | | $ | 242,941 |
| Improvements | $ | 584,034 | | $ | 398,059 |
| Personal property | | | | | |
| **ASSESSED VALUE** | **$** | **826,975** | **BOE VALUE** | **$** | **641,000** |

Date of hearing: April 8, 2021

Recording ID# GIBBONS

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

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

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,690 square feet, built in 2018 and is of good construction quality located on 8.27 acres. The property includes a general-purpose building measuring 3,984 square feet with a 688 square foot lean-to.

The appellant confirmed the details of the fee appraisal. The appellant noted that enhancements done to the property were taken into consideration when coming to an estimate of true and fair value. The back patio is the only thing added since the appraisal. The appellant's evidence included an appraisal performed by Patrick M. Cole of Cole & Company Appraisal Services, Inc. indicating a value of $641,000 as of November 2019. The appellant submitted three comparable sales [#986037-013 sold for $703,500 in July 2020; #138567-000 sold for $510,000 in February 2020; and #140679-000 sold for $750,000 in May 2020].

The appellant requested a value of $702,832.

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 evidence provided supports a value of $641,000.

## 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 $641,000 as of January 1, 2020.

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

Mailed on May 5, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** **RITTER EUGENE & RITTER JANET**

RITTER EUGENE & RITTER JANET
1415 NW 154TH ST
VANCOUVER, WA 98685

**ACCOUNT NUMBER**: 185018-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)
LOCATION: #72 SEC 21 T3N R1EWM 3.07 A M/L

**PETITION**: 1177

**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 | $ | 105,708 | | $ | 105,708 |
| Improvements | $ | 0 | | $ | 0 |
| Personal property | | | | | |
| **ASSESSED VALUE** | **$** | **105,708** | **BOE VALUE** | **$** | **105,708** |

Date of hearing: April 8, 2021

Recording ID# RITTER

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:
  - Eugene "Gene" Ritter
- Assessor:
  - None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

## FACTS AND FINDINGS

The subject property is a 3.07-acre parcel of bare land.

The appellant referred to their submitted materials. They directed to the photographs, which show the difficulties in building on the property. The property is in the current use program for timberland. The property was logged due to a beetle infestation in January 2020. The comparables submitted by the Assessor's Office to the State Board of Tax Appeals are largely buildable lots, some of which have homes on them at the time of this hearing. This indicates the Assessor is not evaluating the subject property correctly. Parcel #184954-000 sold in September 2014 for $2,500 because it is a creek-bottom parcel that cannot be built on but has never been considered as comparable by the Assessor's Office. The appellant's evidence included a list of sales from 2018 of varying acreage.

The appellant requested a value of $20,000.

The Assessor provided no evidence.

The appellant provided pictures but no comparable sales of like property which supports a lesser 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 $105,708 as of January 1, 2020.

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

Mailed on May 5, 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:** **MCDONOUGH JAMES F TRUSTEE**

MCDONOUGH JAMES F TRUSTEE
1019 SE 64TH CT
VANCOUVER, WA 98661

**ACCOUNT NUMBER**: 35770-735

**PROPERTY LOCATION:** 1015 SE 64TH CT
VANCOUVER, WA 98661

**PETITION**: 1178

**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 | $ | 540,000 | | $ | 540,000 |
| Improvements | $ | 0 | | $ | 0 |
| Personal property | | | | | |
| **ASSESSED VALUE** | **$** | **540,000** | **BOE VALUE** | **$** | **540,000** |

Date of hearing: April 8, 2021

Recording ID# MCDONOUGH

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 McDonough
  - Paula Greer
- Assessor:
  - None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 0.19-acre parcel of bare land.

The appellants stated that when the appraiser contacted them, they said the properties were being reassessed by river view. The appraiser didn't view the lot in person, but the value increased substantially. After a lot line adjustment, the bare lot is now a flag lot and any home built on it is unlikely to have a river view. The subject home does not have a significant river view. Although the river is nearby, it's unlikely that it would add any value to the home. You can somewhat see Mt. Hood and Government Island. The parcels are just above Wintler Park and north of the railroad tracks by only a few lots. The appellant submitted five comparable sales [#986053-580 sold for $141,500 in September 2020; #112427-304 sold for $216,500 in January 2020; #986050-716 sold for $275,000 in November 2019; #126694-018 sold for $155,000 in December 2019; and #986055-203 sold for $189,900 in September 2020].

The appellant requested a value of $250,000.

The Assessor provided no evidence.

The appellant comparable sales and analysis do not convincingly overcome the Assessor's value of the subject property.

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 $540,000 as of January 1, 2020.

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

Mailed on May 5, 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:** **MCDONOUGH JAMES F TRUSTEE**

MCDONOUGH JAMES F TRUSTEE
1019 SE 64TH CT
VANCOUVER, WA 98661

**ACCOUNT NUMBER**: 35770-734

**PROPERTY LOCATION:** 1019 SE 64TH CT
VANCOUVER, WA 98661

**PETITION**: 1179

**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 | $ | 560,000 | | $ | 560,000 |
| Improvements | $ | 370,248 | | $ | 370,248 |
| Personal property | | | | | |
| **ASSESSED VALUE** | **$** | **930,248** | **BOE VALUE** | **$** | **930,248** |

Date of hearing: April 8, 2021

Recording ID# MCDONOUGH

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 McDonough
  - Paula Greer
- Assessor:
  - None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 6,168 square feet, built in 2010 and is of good construction quality located on 0.33 acres. The Property Information Center details the structure as a detached garage.

The appellants stated that when the appraiser contacted them, they said the properties were being reassessed by river view. The appraiser didn't view the lot in person, but the value increased substantially. After a lot line adjustment, the bare lot is now a flag lot and any home built on it is unlikely to have a river view. The subject home does not have a significant river view. Although the river is nearby, it's unlikely that it would add any value to the home. You can somewhat see Mt. Hood and Government Island. The parcels are just above Wintler Park and north of the railroad tracks by only a few lots. The appellant submitted four comparable sales [#189852-005 sold for $450,000 in June 2019; #106932-000 sold for $344,000 in December 2019; #101402-023 sold for $340,000 in September 2019; and #114783-088 sold for $435,000 in July 2019].

The appellant requested a value of $670,248.

The Assessor provided no evidence.

The appellant comparable sales and analysis do not convincingly overcome the Assessor's value of the subject property.

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 $930,248 as of January 1, 2020.

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

Mailed on May 5, 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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