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: MAYLONE KENNETH D & MAYLONE CHRISTINE J

MAYLONE KENNETH D & MAYLONE CHRISTINE J
21111 NE 399TH ST
AMBOY, WA 98601

ACCOUNT NUMBER: 276134-000

PROPERTY LOCATION: 21111 NE 399TH ST
AMBOY, WA 98601

PETITION: 782

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	$	169,016		$	169,016
Improvements	$	224,838		$	224,838
Personal property					
ASSESSED VALUE	**$**	**393,854**	**BOE VALUE**	**$**	**393,854**

Date of hearing: April 20, 2021

Recording ID# MAYLONE

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,042 square feet, built in 1910 and is of average construction quality located on 3.48 acres. The property includes a detached garage measuring 1,200 square feet, a general-purpose building measuring 800 square feet, and a general-purpose building measuring 2,400 square feet.

The appellant referred to their submitted materials. The back room was leaking and had a black mold issue, due to faulty siding. The siding must all be replaced and about 1/3 of the house is not insulated. Lathe and plaster has been replaced with drywall. Real estate companies have estimated it to be worth $270,000-$275,000.

The appellant requested a value of $269,016.

The Assessor provided no evidence.

The appellant provided pictures and testimony as to the condition of the property but submitted no quantitative evidence as to the cost to cure the problems. Bids or estimates from online are necessary to give relief for the "costs to cure" problems for the property. There is insufficient quantitative date to make an adjustment to the 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 $393,854 as of January 1, 2020.

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

Mailed on May 12, 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: **KEHOE CHRISTOPHER ALLEN**

KEHOE CHRISTOPHER ALLEN
16015 NE 39TH ST
VANCOUVER, WA 98682

ACCOUNT NUMBER: 164294-002

PROPERTY LOCATION: 16015 NE 39TH ST
VANCOUVER, WA 98682

PETITION: 1205

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	$	157,500		$	157,500
Improvements	$	400,407		$	309,500
Personal property					
ASSESSED VALUE	**$**	**557,907**	**BOE VALUE**	**$**	**467,000**

Date of hearing: April 20, 2021

Recording ID# KEHOE

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 Allen Kehoe
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,332 square feet, built in 1908 and is of good construction quality located on 0.34 acres. The property includes a carport measuring 480 square feet and a detached garage measuring 1,327 square feet with 1,139 square feet above.

The appellant referred to their submitted comparables. The home on comparable #2 is the most representative of the subject and is a block away. The other comparables are similarly sized and in the same neighborhood. The detached garage is an old barn and some of it is living space. The appellant submitted four comparable sales [#110176-852 sold for $399,000 in February 2020; #159373-018 sold for $409,900 in October 2020; #159373-334 sold for $415,000 in April 2020; and #110176-832 sold for $420,000 in April 2020].

The appellant requested a value of $410,000.

The Assessor provided no evidence.

The appellant comparable sales support a value of $467,000.

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 $467,000 as of January 1, 2020.

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

Mailed on May 12, 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: **DAMON JENNIFER**

DAMON JENNIFER
12110 NW 48TH CT
VANCOUVER, WA 98685

ACCOUNT NUMBER: 188220-020

PROPERTY LOCATION: 12110 NW 48TH CT
VANCOUVER, WA 98685

PETITION: 1206

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	$	157,800		$	157,800
Improvements	$	160,234		$	130,823
Personal property					
ASSESSED VALUE	**$**	**318,034**	**BOE VALUE**	**$**	**288,623**

Date of hearing: April 20, 2021

Recording ID# DAMON

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:
  - Jennifer Damon
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,389 square feet, built in 2013 and is of good plus construction quality located on 0.57 acres.

The appellant stated that the home was established as a zero value and has still not been repaired. Lawsuit issues have created barriers to remedying the situation and created financial difficulties. The costs to repair have only increased, especially due to materials costs. Older bids are likely low compared to the actual cost of the work, if done at this time. The National Association of Home Building performed studies that show this increase from the time of the bids.

The appellant requested a value of $229,363.

The Assessor provided no evidence.

The appellant analysis indicates the costs to cure have increased in the same ratio as the market value of the property. The analysis supports keeping the value the same as in the prior year which indicates a value of $288,623.

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 $288,623 as of January 1, 2020.

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

Mailed on May 12, 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: **MONTGOMERY JAMES E & MONTGOMERY SUSAN L**

MONTGOMERY JAMES E & MONTGOMERY SUSAN L
2207 NE 173RD ST
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 986041-323

PROPERTY LOCATION: 2207 NE 173RD ST
RIDGEFIELD, WA 98642

PETITION: 1207

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	$	204,240		$	204,240
Improvements	$	525,701		$	525,701
Personal property					
ASSESSED VALUE	**$**	**729,941**	**BOE VALUE**	**$**	**729,941**

Date of hearing: April 20, 2021

Recording ID# MONTGOMERY

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 Montgomery
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,798 square feet, built in 2017 and is of good plus construction quality located on 0.2 acres.

The appellant stated that they purchased the house in 2018 for $633,000 and it was appraised by Kathryn Bethune for $634,000 in June 2018. The home seems to have been built as a model home, so there are additional features that may be listed in permits, impacting the assessment.

The appellant requested a value of $710,634.

The Assessor provided no evidence.

The appellant provided no quantitative information to support the requested value.

DECISION

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

The certified value of the subject property is sustained at $729,941 as of January 1, 2020.

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

Mailed on May 12, 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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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **MCMAKEN JAMES E**

MCMAKEN JAMES E
28700 NW 55TH AVE
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 213255-000

PROPERTY LOCATION: 28700 NW 55TH AVE
RIDGEFIELD, WA 98642

PETITION: 1209

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

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

		ASSESSED VALUE			BOARD OF EQUALIZATION (BOE) VALUE
Land	$	248,542		$	248,542
Improvements	$	532,210		$	501,108
Personal property					
ASSESSED VALUE	**$**	**780,752**	**BOE VALUE**	**$**	**749,650**

Date of hearing: April 20, 2021

Recording ID# MCMAKEN

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 McMaken
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,980 square feet, built in 2003 and is of average plus construction quality located on 5.16 acres. The property includes a detached garage measuring 1,776 square feet with 1,332 square feet above and a 336 square feet carport.

The appellant made some verbal corrections to their submission. The second "Comparable #5" should be listed as "Comparable #6" and the subject property should be shown at the assessed value of $262 per square foot. The appellant corrected their requested value to $749,650. The appellant submitted three comparable sales [#213342-000 sold for $660,000 in September 2018; #179446-000 sold for $710,000 in June 2019; and #213344-000 sold for $791,000 in August 2020]. Three other comparable properties were submitted that were sold in 2016 and 2017 that were not considered in the analysis.

The appellant requested a value of $743,650, which was updated to $749,650 at the hearing.

The Assessor provided no evidence.

The appellant's comparable sales #179446-000 and #213344-000 support the revised requested value of $749,650.

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 $749,650 as of January 1, 2020.

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

Mailed on May 12, 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: **CASTLE TROY S**

CASTLE TROY S
2310 NE 387TH AVE
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 140685-000

PROPERTY LOCATION: 2310 NE 387TH AVE
WASHOUGAL, WA 98671

PETITION: 1211

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	$	274,186		$	274,186
Improvements	$	731,385		$	639,385
Personal property					
ASSESSED VALUE	**$**	**1,005,571**	**BOE VALUE**	**$**	**913,571**

Date of hearing: April 20, 2021

Recording ID# CASTLE

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:
  - Troy Castle
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,427 square feet, built in 2003 and is of good plus construction quality located on 5.46 acres. The property includes a secondary living structure measuring 1,444 square feet with 464 square feet above the garage. This footage is as the property is listed in the system at this time.

The appellant referred to property #140684-000, which had its value reduced to $812,000 by the Board of Equalization. The additional half story listed on the subject home is not actually finished but is being assessed as though it is. The appellant showed a building permit in the video meeting to confirm the unfinished status. The upper area of the garage is also unfinished. The appellant attested that the guest house is 1,440 square feet with 447 square feet unfinished above it. The main house is 2,779 square feet with 648 square feet unfinished. The subject home is in the Washougal school district, which carries a lesser value to the Camas school district. They reviewed their comparable sales, which have some differences like superior school district, water frontage, and an auxiliary art studio. The appellant's evidence included a cover sheet from an appraisal performed by Jerin Harper of Harper Certified Appraisals, LLC indicating a value of $675,000 as of August 2018. The appellant submitted one comparable in Clark County [#137284-006 sold for $885,000 in October 2020]. The other comparables submitted are located in Skamania County.

The appellant requested a value of $875,000.

The Assessor provided no evidence.

The appellant evidence indicates that the Assessor included 447 square feet as livable square feet. Using a value of 447 square feet at approximately $206 per square foot to reduce the assessed value of the subject property by $92,000 to produce a value of $913,571.

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 $913,571 as of January 1, 2020.

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

Mailed on May 12, 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: **KELL JOHN K & KELL PAMELA K**

KELL JOHN K & KELL PAMELA K
1303 NW 5TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 986030-277

PROPERTY LOCATION: 1303 NW 5TH AVE
CAMAS, WA 98607

PETITION: 1212

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	$	220,000		$	220,000
Improvements	$	755,896		$	660,000
Personal property					
ASSESSED VALUE	**$**	**975,896**	**BOE VALUE**	**$**	**880,000**

Date of hearing: April 20, 2021

Recording ID# KELL

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 Kell
  - Pamela Kell
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 4,506 square feet, built in 2014 and is of good plus construction quality located on 0.35 acres.

The appellants stated that the immediate neighborhood did not have any valid comparables, so properties were selected by other similarities to the subject property. The subject was the last home to be built in the neighborhood by the same builder and was built to fit the qualities of the lot. It has an unusual floorplan and would need the right buyer who would want that. The home has no design similarities to the surrounding homes. The home is also the only ranch style home and it's located on the side of a hill, reducing square footage on the lower level. The appellant submitted six comparable sales [#137284-012 sold for $879,999 in August 2019; #110186-976 sold for $875,000 in December 2019; #92232-548 sold for $882,000 in September 2019; #125662-026 sold for $850,000 in September 2019; #90264-780 sold for $950,000 in October 2019; and #90264-468 sold for $978,000 in September 2019].

The appellant requested a value of $880,000.

The Assessor provided no evidence.

The appellant comparable sales support the requested value of $880,000.

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 $880,000 as of January 1, 2020.

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

Mailed on May 12, 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: **MANANDIC LELAND L & MANANDIC DEBORAH K ETAL**

MANANDIC LELAND L & MANANDIC DEBORAH K ETAL
713 NE 277TH AVE
CAMAS, WA 98607

ACCOUNT NUMBER: 174571-010

PROPERTY LOCATION: 713 NE 277TH AVE
CAMAS, WA 98607

PETITION: 1213

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	$	176,014		$	176,014
Improvements	$	866,254		$	708,986
Personal property					
ASSESSED VALUE	**$**	**1,042,268**	**BOE VALUE**	**$**	**885,000**

Date of hearing: April 20, 2021

Recording ID# MANANDIC

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:
  - Deborah Manandic
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 5,644 square feet, built in 2004 and is of good plus construction quality located on 1.03 acres. The home includes an accessory dwelling unit within the same structure.

The appellant stated that when the property was purchased it was in bankruptcy going into foreclosure. The price was $590,000 but was continually raised during closing. There was significant mold in the bathroom within the structure. There are cracks in the walls and ceiling that they have not been able to repair. If the home were put up for sale, it would not be worth the Assessor's value. They showed an excerpt from the appraisal on video, showing an appraisal value of $885,000. The appellant's evidence included parts of an appraisal performed by Appraisals Plus Inc indicating a value of $885,000 as of July 2020. The appellant submitted three comparable sales [#175497-000 sold for $940,000 in August 2019; #142623-000 sold for $1,006,000 in December 2019; and #171121-000 sold for $835,000 in April 2020].

The appellant requested a value of $885,000.

The Assessor provided no evidence.

The fee appraisal viewed on the video supports the requested value of $885,000.

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 $885,000 as of January 1, 2020.

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

Mailed on May 12, 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: **LOWE LYNDA K & SUNDEM PAULA R**

LOWE LYNDA K & SUNDEM PAULA R
6326 118TH ST COURT SW
LAKEWOOD, WA 98499

ACCOUNT NUMBER: 92405-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: FOREST HOME #1 LOT 20

PETITION: 1214

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	$	269,231		$	200,000
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**269,231**	**BOE VALUE**	**$**	**200,000**

Date of hearing: April 20, 2021

Recording ID# LOWE

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:
  - Lynda Lowe
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-acre parcel of bare land.

The appellant stated that the property was originally purchased and then split off. The subject property is a piece of the original that belongs to Lynda Lowe and Paula Sundem, who are the daughters of the original owners. Nothing has been done to the property aside from some clearing. The lot is nearly two acres, but it is essentially a cliff with a spring that goes through the middle of the cliff. There are no utilities to the property. A small home could be built at the top. Buyers have considered purchasing the property, but they backed out due to it being unbuildable. The most they were offered to successfully close was $200,000 and the property was sold as of March 31st, 2021.

The appellant requested a value of $100,000.

The Assessor provided no evidence.

The history and description as well as the sale in 2021 supports a value of $200,000.

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 $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 12, 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: **KULLA LANCE W & KULLA SHARNELLE M**

KULLA LANCE W & KULLA SHARNELLE M
PO BOX 644
YACOLT, WA 98675

ACCOUNT NUMBER: 986040-055

PROPERTY LOCATION: 46003 NE COLUMBIA TIE RD
AMBOY, WA 98601

PETITION: 1215

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	$	146,326		$	146,326
Improvements	$	335,966		$	335,966
Personal property					
ASSESSED VALUE	**$**	**482,292**	**BOE VALUE**	**$**	**482,292**

Date of hearing: April 20, 2021

Recording ID# KULLA

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:
  - Lance Kulla
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,038 square feet, built in 2018 and is of average minus construction quality located on 20 acres.

The appellant stated that they did not receive any documentation from the Assessor's Office and the increase in value seemed substantial compared to surrounding properties.

The appellant requested a value of $406,326.

The Assessor provided no evidence.

The appellant provided no evidence to support the requested value.

DECISION

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

The certified value of the subject property is sustained at $482,292 as of January 1, 2020.

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

Mailed on May 12, 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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