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: **BERNETHY TONI & BRITTAIN JAMES**

BERNETHY TONI & BRITTAIN JAMES
8136 KENTON LN SE
TUMWATER, WA 98501

ACCOUNT NUMBER: 71897-010

PROPERTY LOCATION: 1060 SOUTH A STREET
WASHOUGAL, WA 98671

PETITION: 1250

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	$	732,500		$	500,000
Improvements	$	29,581		$	29,581
Personal property					
ASSESSED VALUE	**$**	**762,081**	**BOE VALUE**	**$**	**529,581**

Date of hearing: April 22, 2021

Recording ID# BRITTAIN

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 Brittain
  - Toni Brittain
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property was under construction at the time of assessment. The parcel is 0.44 acres in size.

The appellants stated that in order to build on the property, they had to do extensive excavating and foundational construction, including tiebacks and a stem wall. A geotechnician has to be paid to be present while the pilings and tiebacks are being installed and must be testing throughout the installation. They're being required to construct in such a way that the soil does not support the structure, only the constructed foundation does. The costs came out to $238,496 to build on the property. Up to July 31st, 2020, a small partial $62,814 payment had been spent on the property. There is also a road easement creating restrictions on the property. The parcel is adjacent to Highway 14. There is now a roundabout on the highway, which generates significant noise when trucks break for it right next to the property.

The appellant requested a value of $529,581.

The Assessor provided no evidence.

The excavation and construction of the footings and foundation had only just begun before July 31, 2020 therefore the prior year value of $500,000 still applies to the land.

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 $529,581 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **BLUHM ROBERT & BLUHM STACY**

BLUHM ROBERT & BLUHM STACY
5505 L STREET
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 71897-005

PROPERTY LOCATION: 1010 SOUTH A STREET
WASHOUGAL, WA 98671

PETITION: 1251

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	$	732,500		$	500,000
Improvements	$	37,642		$	37,642
Personal property					
ASSESSED VALUE	**$**	**770,142**	**BOE VALUE**	**$**	**537,642**

Date of hearing: April 22, 2021

Recording ID# BLUHM

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:
  - Stacy Bluhm
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property was under construction at the time of assessment. The parcel is 0.45 acres in size.

The appellant stated that the property has required significant costs to develop the land and prepare a foundation for construction. The majority of the work was completed in fall 2020. The property needs excavation, steel piles, tieback anchors, and a grid beam. This project has cost $307,000 with only a small partial payment made before July 31, 2020. There is also a road easement creating restrictions on the property. The parcel is adjacent to Highway 14. There is now a roundabout on the highway, which generates significant noise when trucks break for it, right next to the property.

The appellant requested a value of $537,642.

The Assessor provided no evidence.

The excavation and construction of the footings and foundation had only just begun before July 31, 2020 therefore the prior year value of $500,000 still applies to the land.

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 $537,642 as of January 1, 2020.

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

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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: **JONES RICHARD .50 INT**

C/O RYAN, LLC
1999 BROADWAY, SUITE 4100
DENVER, CO 80202

ACCOUNT NUMBER: 144750-000

PROPERTY LOCATION: 2820 NE 78TH ST
VANCOUVER, WA 98665

PETITION: 1252

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	$	1,240,600		$	1,240,600
Improvements	$	628,500		$	628,500
Personal property					
ASSESSED VALUE	**$**	**1,869,100**	**BOE VALUE**	**$**	**1,869,100**

Date of hearing: April 22, 2021

Recording ID# JONES

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:
  - Matt Selling
- Assessor:
  - Greg Peterson

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a commercial property with storage buildings with 20,140 square feet, built in 1974 located on 3.56 acres. The property is used as a lumber yard and related retail building.

The appellant's representative referred to their submitted materials. The total enclosed square footage is 20,140 square feet and was built in 1974. The income on the property was evaluated and used to come up with an estimate of true and fair value. The appellant's evidence included a value analysis performed by Matt Selling of Ryan LLC indicating a value of $1,240,000 as of January 2020. The highest and best use of this property would be for it to be redeveloped.

The appellant requested a value of $1,240,600.

The Assessor's representative stated that the current contract on the property is below market rate for renting a comparable property as of January 1, 2020. The three most comparable types of properties in the Assessor's survey are "storage warehouse", "manufacturing fabricated metal products warehouse", and "medium retail". The sales submitted include a property purchased by the subject owner. The sales are all triple net, similar to the subject property, and all indicate a higher rental value for the subject than is currently being brought in. The second sale is the best indication of value at 2.5 acres of land and with a smaller building than the subject, but it sold for $1,700,000. The building is just a shell being used for storage. Sales #3 and #4 are additional sales with similar structures. The buildings are inferior, but sale #4 has slightly more land. These indicate a rental rate around $1 per square foot, which is at or above what the property is assessed at. The Assessor provided a cover letter, five sales with data, rental income details, a financial assumptions sheet, an income summary report, and a letter recommending no change to the assessed value.

The information provided by the Assessor indicates the property is being underutilized based on current market rental rates and sales prices.

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 information and testimony 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 $1,869,100 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **ARLETT KELLY R**

ARLETT KELLY R
38709 NW 4th AVE
WOODLAND, WA 98674

ACCOUNT NUMBER: 256330-000

PROPERTY LOCATION: 38709 NW 4TH AVE
WOODLAND, WA 98674

PETITION: 1253

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	$	168,855		$	168,855
Improvements	$	314,194		$	314,194
Personal property					
ASSESSED VALUE	**$**	**483,049**	**BOE VALUE**	**$**	**483,049**

Date of hearing: April 22, 2021

Recording ID# ARLETT

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:
  - Kelly Arlett
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,715 square feet, built in 2016 and is of good construction quality located on 2.5 acres. The property includes a general-purpose building measuring 672 square feet and a general-purpose building measuring 504 square feet.

The appellant referred to their submitted materials. The subject is not a stick-built home. The home is 4 years old and could be bought new for $120,000. The garage is rotting and will likely be torn down in the summer of 2021. The home is considered real property, meaning it would likely be sold with the property.

The appellant requested a value of $288,793.

The Assessor provided no evidence.

The appellant provided no comparable properties or other supportive evidence to prove the Assessor to be in error or that the requested value is a more accurate 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 $483,049 as of January 1, 2020.

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

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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: **BERNARDS DAVID & BURKE SHANNON O TRUSTEES**

BERNARDS DAVID & BURKE SHANNON O TRUSTEES
2104 NW 84TH LOOP
VANCOUVER, WA 98665

ACCOUNT NUMBER: 98283-484

PROPERTY LOCATION: 2104 NW 84TH LOOP
VANCOUVER, WA 98665

PETITION: 1260

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	$	376,750		$	279,736
Improvements	$	1,327,312		$	985,528
Personal property					
ASSESSED VALUE	**$**	**1,704,062**	**BOE VALUE**	**$**	**1,265,264**

Date of hearing: April 22, 2021

Recording ID# BERNARDS

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:
  - David Bernards
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 5,804 square feet, built in 1999 and is of class 7 construction quality located on 0.54 acres.

The appellant confirmed the details of the purchase of the two properties. The neighbor's recent sale was evaluated by square footage and used to evaluate the price spread between the two lots. Parcels #98283-484 and #98283-482 were purchased together for $1,545,000 in December 2020.

The appellant requested a value of $1,265,264 for #98283-484 and $279,736 for #98283-482.

The Assessor provided no evidence.

The purchase price of the two properties in December 2020 is the best indicator of value at as of January 1, 2020. The appellant has also made a reasonable effort to allocate the purchase price between the two properties. The land value assigned to each of the two properties is $279,736 and the improvement value of $985,528 on property #98283-484 for a total of $1,545,000.

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 $1,265,264 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **BERNARDS DAVID & BURKE SHANNON O TRUSTEES**

BERNARDS DAVID & BURKE SHANNON O TRUSTEES
2104 NW 84TH LOOP
VANCOUVER, WA 98665

ACCOUNT NUMBER: 98283-482

PROPERTY LOCATION: 2100 NW 84TH LOOP
VANCOUVER, WA 98665

PETITION: 1261

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	$	376,750		$	279,736
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**376,750**	**BOE VALUE**	**$**	**279,736**

Date of hearing: April 22, 2021

Recording ID# BERNARDS

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:
  - David Bernards
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.42-acre parcel of bare land.

The appellant confirmed the details of the purchase of the two properties. The neighbor's recent sale was evaluated by square footage and used to evaluate the price spread between the two lots. Parcels #98283-484 and #98283-482 were purchased together for $1,545,000 in December 2020.

The appellant requested a value of $1,265,264 for #98283-484 and $279,736 for #98283-482.

The Assessor provided no evidence.

The purchase price of the two properties in December 2020 is the best indicator of value at as of January 1, 2020. The appellant has also made a reasonable effort to allocate the purchase price between the two properties. The land value assigned to each of the two properties is $279,736 and the improvement value of $985,528 on property #98283-484 for a total of $1,545,000.

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 $279,736 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
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Daniel C. Weaver

Daniel C. Weaver, Chairman

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