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: **RIEM MARK T & RIEM NEALANE D TRUSTEES**

RIEM MARK T & RIEM NEALANE D TRUSTEES
4321 SE 159TH CT
VANCOUVER, WA 98683

ACCOUNT NUMBER: 122123-012

PROPERTY LOCATION: 4321 SE 159TH CT
VANCOUVER, WA 98683

PETITION: 1262

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	$	627,146		$	548,500
Personal property					
ASSESSED VALUE	**$**	**942,146**	**BOE VALUE**	**$**	**863,500**

Date of hearing: April 23, 2021

Recording ID# RIEM

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 4,522 square feet, built in 2005 and is of very good minus construction quality located on 0.19 acres.

The appellant referred to their submitted comparable sales. Comparable #1 is the most similar to the property. The appellant submitted three comparable sales [#92008-996 sold for $800,000 in November 2019; #114232-264 sold for $599,900 in May 2019; and #92008-086 sold for $715,000 in July 2020].

The appellant requested a value of $849,635.

The Assessor provided no evidence.

The appellant comparable sales, especially #92000-084 at $191 per square foot, support a value of $863,500.

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 $863,500 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: **ABERG LAWRENCE L & ABERG BETTY**

ABERG LAWRENCE L & ABERG BETTY
3915 NE 143RD AVE
VANCOUVER, WA 98682

ACCOUNT NUMBER: 109583-200

PROPERTY LOCATION: 3915 NE 143RD AVE
VANCOUVER, WA 98682

PETITION: 1167

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	$ 145,108		$	145,108
Improvements	$ 522,528		$	414,827
Personal property				
ASSESSED VALUE	**$ 667,636**	**BOE VALUE**	**$**	**559,935**

Date of hearing: April 23, 2021

Recording ID# ABERG

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,699 square feet, built in 2016 and is of good construction quality located on 0.46 acres.

The appellants stated that the increase does not reflect what they are seeing for real estate online or in speaking with realtors. They believe the value should be $559,935, which is an 11.5% increase from 2020 to 2021. The appellant's evidence referenced an appraisal indicating a value of $450,000 as of June 2018. The appellant submitted seven comparable sales [#986036-951 sold for $530,000 in September 2020; #200337-114 sold for $499,900 in October 2020; #986040-631 sold for $595,500 in October 2020; #159373-176 sold for $425,000 in November 2020; #97381-002 sold for $520,000 in January 2021; #110185-860 sold for $525,000 in February 2021; and #986050-174 sold for $539,783 in February 2021].

The appellant requested a value of $559,935.

The Assessor provided no evidence.

The appellant's comparable sales support the requested value of $559,935.

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 $559,935 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: **HOTOVEC JUDITH TRUSTEE**

HOTOVEC JUDITH TRUSTEE
7518 NE 69TH ST
VANCOUVER, WA 98662

ACCOUNT NUMBER: 105522-046

PROPERTY LOCATION: 7518 NE 69TH ST
VANCOUVER, WA 98662

PETITION: 1264

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	$	164,000		$	164,000
Improvements	$	318,953		$	318,953
Personal property					
ASSESSED VALUE	**$**	**482,953**	**BOE VALUE**	**$**	**482,953**

Date of hearing: April 23, 2021

Recording ID# HOTOVEC

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - 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 2,368 square feet, built in 1968 and is of average construction quality located on 0.23 acres.

No detailed quantitative information was provided for Board review. The comparable properties included in the appeal were not sales.

The appellant requested a value of $400,000.

The Assessor provided no evidence.

The evidence provided by the appellant did not prove the assessed value should be changed.

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 $482,953 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: **AHSAN MUHAMMAD & AHSAN FAIZA**

AHSAN MUHAMMAD & AHSAN FAIZA
2424 NW IRIS CT
CAMAS, WA 98607

ACCOUNT NUMBER: 197667-000

PROPERTY LOCATION: 12308 NE 172ND AVE
BRUSH PRAIRIE, WA 98606

PETITION: 1265

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	$	293,312		$	293,312
Improvements	$	776,589		$	776,589
Personal property					
ASSESSED VALUE	**$**	**1,069,901**	**BOE VALUE**	**$**	**1,069,901**

Date of hearing: April 23, 2021

Recording ID# AHSAN

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - 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 8,761 square feet, built in 2019 and is of excellent construction quality located on 9.97 acres. The property includes a secondary living structure measuring 1,060 square feet.

No detailed quantitative information was provided for Board review. The appellant stated that the property was not completed.

The appellant requested a value of $422,899.

The Assessor provided no evidence. The GIS system shows a picture of the complete or near complete home as of July 10, 2020. The Assessor has until July 31 to value new construction.

The notice of value indicates a value $1,175,799 however the GIS system indicates a value of $1,069,901. The Assessor provided no supplemental information.

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 $1,069,901 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: **ANDERSON ERIC & TAYLOR**

ANDERSON ERIC & TAYLOR
3209 X ST
VANCOUVER, WA 98663

ACCOUNT NUMBER: 1210-090

PROPERTY LOCATION: 504 W 37TH ST
VANCOUVER, WA 98660

PETITION: 1266

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	$	210,800		$	210,800
Improvements	$	530,370		$	439,200
Personal property					
ASSESSED VALUE	**$**	**741,170**	**BOE VALUE**	**$**	**650,000**

Date of hearing: April 23, 2021

Recording ID# WOOD

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,255 square feet, built in 1951 and is of good construction quality located on 0.23 acres. The home includes an additional 602 square feet of unfinished basement. The property includes a detached garage measuring 609 square feet.

The home was listed and purchased at the asking price of $650,000 which was the highest bid. The Clark County property site lists the home as having four bedrooms, but it technically only has three. The property was purchased for $650,000 in October 2020.

The appellant requested a value of $585,000.

The Assessor provided no evidence.

The purchase price is the best evidence of 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 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 $650,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **MAY SPENCER & MAY CAROL**

MAY SPENCER & MAY CAROL
2011 NE 256TH CIRCLE
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 215163-000

PROPERTY LOCATION: 2011 NE 256TH CIR
RIDGEFIELD, WA 98642

PETITION: 1268

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	$	261,629		$	261,629
Improvements	$	664,986		$	523,371
Personal property					
ASSESSED VALUE	**$**	**926,615**	**BOE VALUE**	**$**	**785,000**

Date of hearing: April 23, 2021

Recording ID# MAY

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,900 square feet, built in 1996 and is of good construction quality located on 5 acres. The property includes a detached garage measuring 2,592 square feet with 2,232 square feet above.

The appellant confirmed the details of the purchase. The property was purchased for $785,000 in December 2019. The appellant's evidence referenced an appraisal performed by Michael W Martin indicating a value of $785,000 as of November 2019.

The appellant requested a value of $825,032.

The Assessor provided no evidence.

The purchase price of $785,000 in December 2019 is the best evidence of value on January 1, 2020.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the Assessor, concludes that the appellant has 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 $785,000 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

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