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: **GRANDVIEW INVESTMENT HOLDING LLC**

C/O MICHAEL CUTSHALL
3307 EVERGREEN WAY, STE 170
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 199391-000

PROPERTY LOCATION: 7904 NE 99TH ST
VANCOUVER, WA 98662

PETITION: 215

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	$	1,052,298		$	691,539
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**1,052,298**	**BOE VALUE**	**$**	**691,539**

Date of hearing: May 3, 2021

Recording ID# GRANDVIEW

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:
  - Michael Cutshall (Manager/Representative)
  - Adam Roselli (VP/Managing Broker for Property)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story cabin with 900 square feet, built in 1945 and is of low construction quality located on 5.97 acres. The property includes a shed measuring 320 square feet. Both the cabin and shed are in very poor condition.

The representatives confirmed the accepted offer on the properties #199391-000 and #199398-000, contingent on due diligence of the buyer. It will still be another roughly 60 days before finalization. The parcel has some wetland issues that would need to be mitigated. The county development plan intends to put a road (99th Street) through the two parcels. A developer would be required to complete the road, which would also be impacted by the wetlands. Buyers considering the property have backed out due to the costs associated with meeting the complications of the wetland and road requirement. The current contract buyer is purchasing the two parcels together, but is purchasing under the expectation that they will only build on the South side of the proposed road, removing the obligation to develop the road. The requirement of the road causes a drastic detriment to the feasibility of the property as a whole. The appellant's evidence included a detailed letter and professional input regarding the property and an excerpt from an appraisal of #199391-000 performed by Steven Smith indicating a value of $650,000-$700,000 as of May 2019.

The appellant requested a value of $500,000.

The Assessor provided three sales that were left unadjusted, a packet of information detailing value methods, comparable sales, property details, a property information card, and a cover letter recommending no change to the assessed value. The Assessor's information provided no information on the effect of the road across the two properties.

The Assessor's analysis does not provide information on the cost of building the road across the two properties nor does it provide a complete analysis of the mitigation of the wetlands. The evidence provided by the appellant indicates several offers that were aborted because of the problems described above. A final offer of $800,000 for both properties is still pending the completion of due diligence by the buyer. Since the Assessor's value is not complete, and the appellant offer is not completed at $400,000 for each parcel the value determined in 2019 supported by an appraisal on property #199391-000 becomes the best reference value for the property.

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 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 $691,539 as of January 1, 2020.

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

Mailed on May 25, 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: **GRANDVIEW INVESTMENT HOLDINGS LLC**

C/O MICHAEL CUTSHALL
3307 EVERGREEN WAY, STE 170
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 199398-000

PROPERTY LOCATION: 7818 NE 99TH ST
VANCOUVER, WA 98662

PETITION: 216

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	$	1,048,428		$	688,995
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**1,048,428**	**BOE VALUE**	**$**	**688,995**

Date of hearing: May 3, 2021

Recording ID#: GRANDVIEW

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:
  - Michael Cutshall (Manager/Representative)
  - Adam Roselli (VP/Managing Broker for Property)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.97-acre parcel of bare land.

The representatives confirmed the accepted offer on the properties #199391-000 and #199398-000, contingent on due diligence of the buyer. It will still be another roughly 60 days before finalization. The parcel has some wetland issues that would need to be mitigated. The county development plan intends to put a road (99th Street) through the two parcels. A developer would be required to complete the road, which would also be impacted by the wetlands. Buyers considering the property have backed out due to the costs associated with meeting the complications of the wetland and road requirement. The current contract buyer is purchasing the two parcels together, but is purchasing under the expectation that they will only build on the South side of the proposed road, removing the obligation to develop the road. The requirement of the road causes a drastic detriment to the feasibility of the property as a whole. The appellant's evidence included a detailed letter and professional input regarding the property and an excerpt from an appraisal of #199391-000 performed by Steven Smith indicating a value of $650,000-$700,000 as of May 2019.

The appellant requested a value of $500,000.

The Assessor provided three sales that were left unadjusted, a packet of information detailing value methods, comparable sales, property details, a property information card, and a cover letter recommending no change to the assessed value. The Assessor's information provided no information on the effect of the road across the two properties.

The Assessor's analysis does not provide information on the cost of building the road across the two properties nor does it provide a complete analysis of the mitigation of the wetlands. The evidence provided by the appellant indicates several offers that were aborted because of the problems described above. A final offer of $800,000 for both properties is still pending the completion of due diligence by the buyer. Since the Assessor's value is not complete, and the appellant offer is not completed at $400,000 for each parcel the value determined in 2019 supported by an appraisal on property #199391-000 becomes the best reference value for the property.

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 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 $688,995 as of January 1, 2020.

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

Mailed on May 25, 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: **TURJA DAVID & TURJA LAURIE A**

TURJA DAVID & TURJA LAURIE A
2257 N O ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 96157-134

PROPERTY LOCATION: 2257 N O ST
WASHOUGAL, WA 98671

PETITION: 886

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	$	122,850		$	122,850
Improvements	$	242,343		$	242,343
Personal property					
ASSESSED VALUE	**$**	**365,193**	**BOE VALUE**	**$**	**365,193**

Date of hearing: May 3, 2021

Recording ID# TURJAB

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 1,596 square feet, built in 1996 and is of average construction quality located on 0.18 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of $342,850.

The Assessor provided no evidence.

The evidence provided supports a value of $365,193.

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 $365,193 as of January 1, 2020.

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

Mailed on May 25, 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: **TURJA DAVID ALLEN & TURJA LAURIE A**

TURJA DAVID ALLEN & TURJA LAURIE A
2257 N O ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 96091-000

PROPERTY LOCATION: 304 42ND ST
WASHOUGAL, WA 98671

PETITION: 887

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	$	124,512		$	124,512
Improvements	$	198,410		$	172,608
Personal property					
ASSESSED VALUE	**$**	**322,922**	**BOE VALUE**	**$**	**297,120**

Date of hearing: May 3, 2021

Recording ID# TURJAA

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 Allen Turja
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,607 square feet, built in 1971 and is of average construction quality located on 0.22 acres. The home includes an additional 166 square feet of unfinished basement space.

The appellant referred to the submitted materials. The photos show that the dining room above the garage sags, due to the beams in the garage sagging. This has also caused a crack in the wall. The deck is 1,760 square feet and wraps around three sides of the house. It is rotten, requiring replacement which will cost at least $9,180, but will likely be much more as the bid is a few years old and pre-Covid-19. The deck acts as a landing for the front door. The roof also needs to be replaced, which will have additional repairs needed as the roofing is torn off, due to underlying water damage. The deck also acts as a carport, protecting part of the driveway. Windows need to be replaced, which will cost roughly $8,500. There are additional rot issues in the structure of the house.

The appellant requested a value of $284,512.

The Assessor provided no evidence.

The evidence of costs to cure for roof, windows, and deck for a total of $25,780 deducted from the assessed value supports a value of $297,120.

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 $297,120 as of January 1, 2020.

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

Mailed on May 25, 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: **ROLAND DAVID D**

ROLAND DAVID D
607 W 35TH ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 1211-180

PROPERTY LOCATION: 607 W 35TH ST
VANCOUVER, WA 98660

PETITION: 1004

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	$	194,424		$	194,424
Improvements	$	353,495		$	330,576
Personal property					
ASSESSED VALUE	**$**	**547,919**	**BOE VALUE**	**$**	**525,000**

Date of hearing: May 3, 2021

Recording ID# ROLAND

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 Roland
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,784 square feet, built in 1961 and is of average plus construction quality located on 0.19 acres. The property includes a detached garage measuring 384 square feet.

The appellant confirmed the details of the purchase. The property was purchased for $525,000 in April 2020.

The appellant requested a value of $525,000.

The Assessor provided no evidence.

The purchase price in April 2020 supports the requested value of $525,000.

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 $525,000 as of January 1, 2020.

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

Mailed on May 25, 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: **SWANSON GERALD & SWANSON JOANN TRUSTEE**

SWANSON GERALD & SWANSON JOANN TRUSTEE
35701 NE SCHULTZ RD
LA CENTER, WA 98629

ACCOUNT NUMBER: 208839-000

PROPERTY LOCATION: 33611 NE 30TH AVE
LA CENTER, WA 98629

PETITION: 1024

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	$	309,038		$	309,038
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**309,038**	**BOE VALUE**	**$**	**309,038**

Date of hearing: May 3, 2021

Recording ID# SWANSON

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 20.87-acre parcel of bare land. There may be a mobile home on the property, but it is not detailed in the property record.

No detailed quantitative information was provided for Board review.

The appellant requested a value of $200,000.

The Assessor provided no evidence.

There is no evidence to support a value other than the assessed value of $309,038.

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 $309,038 as of January 1, 2020.

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

Mailed on May 25, 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: **WILCKE RODRICK ALLEN**

WILCKE RODRICK ALLEN
400 NW 79TH ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 97975-286

PROPERTY LOCATION: 400 NW 79TH ST
VANCOUVER, WA 98665

PETITION: 1163

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	$	126,750		$	126,750
Improvements	$	195,718		$	195,718
Personal property					
ASSESSED VALUE	**$**	**322,468**	**BOE VALUE**	**$**	**322,468**

Date of hearing: May 3, 2021

Recording ID# WILCKE

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:
Rodrick Allen Wilcke
Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,487 square feet, built in 1956 and is of average construction quality located on 0.22 acres.

The appellant referred to the submitted materials. Remodel permits have been pulled on the property, but not completed yet. The home is still mid-remodel. At the time of assessment there was no kitchen, only a partial bathroom, and some of the siding was missing. At this time the kitchen is still not finished, and the bathrooms are still missing showers. All of the work is being completed by the homeowner. The home is not fully livable, due to the incompletion. The sheetrock was tested for asbestos when it was removed. The estimate of value was determined by the previous assessment and the assessment when the home was purchased. The appellant spoke with the Assessor and he agreed to $305,000 in 2019. The property was purchased for $310,000 in January 2019. The appellant's evidence included an excerpt of an appraisal performed by Sherry L Bender of Bender Appraisal Services indicating a value of $310,000 as of December 2018.

The appellant requested a value of $305,358.

The Assessor provided no evidence.

The appellant provided no quantitative evidence to support a revised value other that the assessed 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 $322,468 as of January 1, 2020.

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

Mailed on May 25, 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: **LACKEY ROBERT J & MILLER-LACKEY SUSAN TRUSTEES**

LACKEY ROBERT J & MILLER-LACKEY SUSAN TRUSTEES
500 BROADWAY ST #502
VANCOUVER, WA 98660

ACCOUNT NUMBER: 38470-008

PROPERTY LOCATION: 500 BROADWAY ST #502
VANCOUVER, WA 98660

PETITION: 1277

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

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

	ASSESSED VALUE			BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	0		$	0
Improvements	$	835,408		$	565,000
Personal property					
ASSESSED VALUE	**$**	**835,408**	**BOE VALUE**	**$**	**565,000**

Date of hearing: May 3, 2021

Recording ID# LACKEY

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 condominium unit with 2,186 square feet, built in 2002 and is of good plus construction quality.

The appellant submitted two comparable sales [#38470-018 sold for $545,000 in January 2020; and #38470-022 sold for $562,500 in October 2020].

The appellant requested a value of $565,000.

The Assessor provided no evidence.

The comparable property sales provided by the appellant supports the requested value of $565,000.

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 $565,000 as of January 1, 2020.

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

Mailed on May 25, 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: **ANGELO ROBERT & ANGELO ANN TRUST**

ANGELO ROBERT & ANGELO ANN TRUST
33316 SE 34TH ST
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 130030-000

PROPERTY LOCATION: 33316 SE 34TH ST
WASHOUGAL, WA 98671

PETITION: 1278

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	$	1,939,305		$	612,272
Improvements	$	987,728		$	987,728
Personal property					
ASSESSED VALUE	**$**	**2,927,033**	**BOE VALUE**	**$**	**1,600,000**

Date of hearing: May 3, 2021

Recording ID# ANGELO

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:
  - Robert Angelo
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 5,024 square feet, built in 1995 and is of very good minus construction quality located on 16.64 acres. The home includes an additional 1,790 square feet of unfinished basement space. The property includes a detached garage with living space measuring 4,619 square feet with an additional 480 square foot carport and a 920 square foot stable. The property includes an additional detached garage measuring 1,170 square feet.

The appellant stated that the property has been reviewed by an engineer to evaluate its buildability. Nothing has changed with the property from prior appeal years. The parcel is 16.44 acres and is on a cliff. The appellant's evidence included a feasibility study from May 2020 with descriptive maps and images. The study indicates that only 2 acres of the property is developable and most of that is used for the house and other buildings.

The appellant requested a value of $1,492,988.

The Assessor provided no evidence.

The land value assigned in 2019 should not change since it was proved by the engineer's study that the acreage has only 2 acres of developable property which is mostly used by the home and related outbuildings. The Assessor's property value from 2019 indicates little or no increase in land values during the year therefore the land value of $612,137 plus the 2020 improvement value determined by the Assessor supports a value of $1,600,000.

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 $1,600,000 as of January 1, 2020.

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

Mailed on May 25, 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: **COUTRAKON PHILIP & LOWERY BROOKE**

COUTRAKON PHILIP & LOWERY BROOKE
15702 NE 189TH AVE
BRUSH PRAIRIE, WA 98606

ACCOUNT NUMBER: 204468-000

PROPERTY LOCATION: 15702 NE 189TH AVE
BRUSH PRAIRIE, WA 98606

PETITION: 1279

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	$	297,516		$	297,516
Improvements	$	851,988		$	702,484
Personal property					
ASSESSED VALUE	**$**	**1,149,504**	**BOE VALUE**	**$**	**1,000,000**

Date of hearing: May 3, 2021

Recording ID# COUTRAKON

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 5,869 square feet, built in 1983 and is of very good construction quality located on 5.43 acres. The property includes a general-purpose building measuring 1,800 square feet.

The property was purchased for $1,000,000 in September 2020. The appellant's evidence included an appraisal performed by Mary Fisher of Rose Real Estate Group, Inc indicating a value of $1,000,000 as of August 2020.

The appellant requested a value of $1,000,000.

The Assessor provided no evidence.

A fee appraisal requires a more intense review of the property and provides a better indication of market value. Values later than the assessment date are likely higher absent any market information to indicate otherwise. The evidence provided supports a value of $1,000,000.

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

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

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