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: **GARRISON DEVELOPMENT LLC**

GARRISON DEVELOPMENT LLC
C/O JOHN LEDOUX
PO BOX 1119
VANCOUVER, WA 98666

ACCOUNT NUMBER: 37917-069

PROPERTY LOCATION: 913 N GARRISON RD
VANCOUVER, WA 98664

PETITION: 1143

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	$	100,000		$	100,000
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**100,000**	**BOE VALUE**	**$**	**100,000**

Date of hearing: June 3, 2021

Recording ID# GARRISON

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:
  - Lisa Danger
  - John LeDoux (Spectator)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is 0.08 acres of land prepared for construction.

The appellant stated that six properties were complete and ready for occupancy in October 2020. The other three had not been started at that time. The six structures are identical, though some are mirrored. All materials were exactly the same throughout construction. None of the units have a backyard or a view. The six that are built are duplexes and the three unbuilt will be three units together. They were constructed in such a way that they could be split and sold as individual dwellings. Units 945 and 941 were completed first as of July 31, they were at 90% completion with finish work still being done and getting appliances in. Three weeks after, 933 and 937 were at 75%-80% completion. Homes 929 and 925 were another three weeks behind at 60%-65% completion. The properties were difficult to develop, as the easement adjacent to the Emerald Terrace nursing home has been a struggle and the subject lots are shallow. The nursing home had been misusing their easement and were contentious in trying to recover use. There is just enough space for one driveway spot per unit and one guest spot along the road. The back of the buildings is directly up against the structures on the lots behind. Building code changes occurred during the development process, causing extensive reworks to the plan. The Covid-19 pandemic caused increases to costs and restrictions on when and how construction could occur. The delays costs a significant amount of money. The comparables submitted were as close as could be found, such as having a common wall, but have some additional amenities that the subject parcels do not have. There is no intent to sell the properties at this time, but they would likely sell for $225,000-$250,000. The appellant's evidence included an analysis packet with plat maps. The appellant submitted three comparable sales [#30439-034 sold for $243,900 in September 2020; #30439-042 sold for $255,000 in August 2020; and #165723-050 sold for $275,000 in August 2020].

The appellant requested a value of $66,000.

The Assessor provided no evidence.

The nine condo/duplex units all have the same floor plan and square footage with no extra amenities or features. The appellant's comparable property sales were not exact matches but did provide some helpful comparable parameters. The nine subject properties were in various stages of completion at July 31, 2020 and should be valued differently. All units carried an assessed land value of $100,000. The land values of the comparable property sales ranged from $68,400 to $72,200 for January 1, 2020 and from $68,400 to $115,000 in uncertified value for January 1, 2021. The land value of the subject properties falls within the range of the assessed values of the sold properties in the appropriate time period. The total sale price of the comparable sales ranged from $243,900 to $275,000 without adjustment for date of sale. The size of the comparable sales ranged from 1,188 to 1,516 square feet. The size of the subject units at 1,658 square feet would indicate a total sale value of at least $275,000. Using the $275,000 as a selling price and $100,000 for the land value a value of $175,000 for the subject building value is supported. With the nine units in various stages of completion the improvement value of $123,191 for properties #986043-028, and #986043-029, the improvement value of $140,790 for properties #986043-030, and #986043-031, and the improvement value of $175,897 for properties #9860430-032 and #986043-033 is appropriate.

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 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 $100,000 as of January 1, 2020.

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

Mailed on June 28, 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: **GARRISON DEVELOPMENT LLC**

GARRISON DEVELOPMENT LLC
C/O JOHN LEDOUX
PO BOX 1119
VANCOUVER, WA 98666

ACCOUNT NUMBER: 986043-026

PROPERTY LOCATION: 919 N GARRISON RD
VANCOUVER, WA 98664

PETITION: 1144

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	$	100,000		$	100,000
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**100,000**	**BOE VALUE**	**$**	**100,000**

Date of hearing: June 3, 2021

Recording ID# GARRISON

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:
  - Lisa Danger
  - John LeDoux (Spectator)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is 0.08 acres of land prepared for construction.

The appellant stated that six properties were complete and ready for occupancy in October 2020. The other three had not been started at that time. The six structures are identical, though some are mirrored. All materials were exactly the same throughout construction. None of the units have a backyard or a view. The six that are built are duplexes and the three unbuilt will be three units together. They were constructed in such a way that they could be split and sold as individual dwellings. Units 945 and 941 were completed first as of July 31, they were at 90% completion with finish work still being done and getting appliances in. Three weeks after, 933 and 937 were at 75%-80% completion. Homes 929 and 925 were another three weeks behind at 60%-65% completion. The properties were difficult to develop, as the easement adjacent to the Emerald Terrace nursing home has been a struggle and the subject lots are shallow. The nursing home had been misusing their easement and were contentious in trying to recover use. There is just enough space for one driveway spot per unit and one guest spot along the road. The back of the buildings is directly up against the structures on the lots behind. Building code changes occurred during the development process, causing extensive reworks to the plan. The Covid-19 pandemic caused increases to costs and restrictions on when and how construction could occur. The delays costs a significant amount of money. The comparables submitted were as close as could be found, such as having a common wall, but have some additional amenities that the subject parcels do not have. There is no intent to sell the properties at this time, but they would likely sell for $225,000-$250,000. The appellant's evidence included an analysis packet with plat maps. The appellant submitted three comparable sales [#30439-034 sold for $243,900 in September 2020; #30439-042 sold for $255,000 in August 2020; and #165723-050 sold for $275,000 in August 2020].

The appellant requested a value of $66,000.

The Assessor provided no evidence.

The nine condo/duplex units all have the same floor plan and square footage with no extra amenities or features. The appellant's comparable property sales were not exact matches but did provide some helpful comparable parameters. The nine subject properties were in various stages of completion at July 31, 2020 and should be valued differently. All units carried an assessed land value of $100,000. The land values of the comparable property sales ranged from $68,400 to $72,200 for January 1, 2020 and from $68,400 to $115,000 in uncertified value for January 1, 2021. The land value of the subject properties falls within the range of the assessed values of the sold properties in the appropriate time period. The total sale price of the comparable sales ranged from $243,900 to $275,000 without adjustment for date of sale. The size of the comparable sales ranged from 1,188 to 1,516 square feet. The size of the subject units at 1,658 square feet would indicate a total sale value of at least $275,000. Using the $275,000 as a selling price and $100,000 for the land value a value of $175,000 for the subject building value is supported. With the nine units in various stages of completion the improvement value of $123,191 for properties #986043-028, and #986043-029, the improvement value of $140,790 for properties #986043-030, and #986043-031, and the improvement value of $175,897 for properties #9860430-032 and #986043-033 is appropriate.

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 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 $100,000 as of January 1, 2020.

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

Mailed on June 28, 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: **GARRISON DEVELOPMENT LLC**

GARRISON DEVELOPMENT LLC
C/O JOHN LEDOUX
PO BOX 1119
VANCOUVER, WA 98666

ACCOUNT NUMBER: 986043-027

PROPERTY LOCATION: 921 N GARRISON RD
VANCOUVER, WA 98664

PETITION: 1145

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	$	100,000		$	100,000
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**100,000**	**BOE VALUE**	**$**	**100,000**

Date of hearing: June 3, 2021

Recording ID# GARRISON

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:
  - Lisa Danger
  - John LeDoux (Spectator)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is 0.08 acres of land prepared for construction.

The appellant stated that six properties were complete and ready for occupancy in October 2020. The other three had not been started at that time. The six structures are identical, though some are mirrored. All materials were exactly the same throughout construction. None of the units have a backyard or a view. The six that are built are duplexes and the three unbuilt will be three units together. They were constructed in such a way that they could be split and sold as individual dwellings. Units 945 and 941 were completed first as of July 31, they were at 90% completion with finish work still being done and getting appliances in. Three weeks after, 933 and 937 were at 75%-80% completion. Homes 929 and 925 were another three weeks behind at 60%-65% completion. The properties were difficult to develop, as the easement adjacent to the Emerald Terrace nursing home has been a struggle and the subject lots are shallow. The nursing home had been misusing their easement and were contentious in trying to recover use. There is just enough space for one driveway spot per unit and one guest spot along the road. The back of the buildings is directly up against the structures on the lots behind. Building code changes occurred during the development process, causing extensive reworks to the plan. The Covid-19 pandemic caused increases to costs and restrictions on when and how construction could occur. The delays costs a significant amount of money. The comparables submitted were as close as could be found, such as having a common wall, but have some additional amenities that the subject parcels do not have. There is no intent to sell the properties at this time, but they would likely sell for $225,000-$250,000. The appellant's evidence included an analysis packet with plat maps. The appellant submitted three comparable sales [#30439-034 sold for $243,900 in September 2020; #30439-042 sold for $255,000 in August 2020; and #165723-050 sold for $275,000 in August 2020].

The appellant requested a value of $66,000.

The Assessor provided no evidence.

The nine condo/duplex units all have the same floor plan and square footage with no extra amenities or features. The appellant's comparable property sales were not exact matches but did provide some helpful comparable parameters. The nine subject properties were in various stages of completion at July 31, 2020 and should be valued differently. All units carried an assessed land value of $100,000. The land values of the comparable property sales ranged from $68,400 to $72,200 for January 1, 2020 and from $68,400 to $115,000 in uncertified value for January 1, 2021. The land value of the subject properties falls within the range of the assessed values of the sold properties in the appropriate time period. The total sale price of the comparable sales ranged from $243,900 to $275,000 without adjustment for date of sale. The size of the comparable sales ranged from 1,188 to 1,516 square feet. The size of the subject units at 1,658 square feet would indicate a total sale value of at least $275,000. Using the $275,000 as a selling price and $100,000 for the land value a value of $175,000 for the subject building value is supported. With the nine units in various stages of completion the improvement value of $123,191 for properties #986043-028, and #986043-029, the improvement value of $140,790 for properties #986043-030, and #986043-031, and the improvement value of $175,897 for properties #9860430-032 and #986043-033 is appropriate.

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 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 $100,000 as of January 1, 2020.

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

Mailed on June 28, 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: **GARRISON DEVELOPMENT LLC**

GARRISON DEVELOPMENT LLC
C/O JOHN LEDOUX
PO BOX 1119
VANCOUVER, WA 98666

ACCOUNT NUMBER: 986043-028

PROPERTY LOCATION: 925 N GARRISON RD
VANCOUVER, WA 98664

PETITION: 1146

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	$	100,000		$	100,000
Improvements	$	123,191		$	123,191
Personal property					
ASSESSED VALUE	**$**	**223,191**	**BOE VALUE**	**$**	**223,191**

Date of hearing: June 3, 2021

Recording ID# GARRISON

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:
  - Lisa Danger
  - John LeDoux (Spectator)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,658 square feet, partially completed at July 31, 2020 and is of fair plus construction quality located on 0.05 acres.

The appellant stated that six properties were complete and ready for occupancy in October 2020. The other three had not been started at that time. The six structures are identical, though some are mirrored. All materials were exactly the same throughout construction. None of the units have a backyard or a view. The six that are built are duplexes and the three unbuilt will be three units together. They were constructed in such a way that they could be split and sold as individual dwellings. Units 945 and 941 were completed first as of July 31, they were at 90% completion with finish work still being done and getting appliances in. Three weeks after, 933 and 937 were at 75%-80% completion. Homes 929 and 925 were another three weeks behind at 60%-65% completion. The properties were difficult to develop, as the easement adjacent to the Emerald Terrace nursing home has been a struggle and the subject lots are shallow. The nursing home had been misusing their easement and were contentious in trying to recover use. There is just enough space for one driveway spot per unit and one guest spot along the road. The back of the buildings is directly up against the structures on the lots behind. Building code changes occurred during the development process, causing extensive reworks to the plan. The Covid-19 pandemic caused increases to costs and restrictions on when and how construction could occur. The delays costs a significant amount of money. The comparables submitted were as close as could be found, such as having a common wall, but have some additional amenities that the subject parcels do not have. There is no intent to sell the properties at this time, but they would likely sell for $225,000-$250,000. The appellant's evidence included an analysis packet with plat maps. The appellant submitted three comparable sales [#30439-034 sold for $243,900 in September 2020; #30439-042 sold for $255,000 in August 2020; and #165723-050 sold for $275,000 in August 2020].

The appellant requested a value of $206,790.

The Assessor provided no evidence.

The nine condo/duplex units all have the same floor plan and square footage with no extra amenities or features. The appellant's comparable property sales were not exact matches but did provide some helpful comparable parameters. The nine subject properties were in various stages of completion at July 31, 2020 and should be valued differently. All units carried an assessed land value of $100,000. The land values of the comparable property sales ranged from $68,400 to $72,200 for January 1, 2020 and from $68,400 to $115,000 in uncertified value for January 1, 2021. The land value of the subject properties falls within the range of the assessed values of the sold properties in the appropriate time period. The total sale price of the comparable sales ranged from $243,900 to $275,000 without adjustment for date of sale. The size of the comparable sales ranged from 1,188 to 1,516 square feet. The size of the subject units at 1,658 square feet would indicate a total sale value of at least $275,000. Using the $275,000 as a selling price and $100,000 for the land value a value of $175,000 for the subject building value is supported. With the nine units in various stages of completion the improvement value of $123,191 for properties #986043-028, and #986043-029, the improvement value of $140,790 for properties #986043-030, and #986043-031, and the improvement value of $175,897 for properties #9860430-032 and #986043-033 is appropriate.

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 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 $223,191 as of January 1, 2020.

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

Mailed on June 28, 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: **GARRISON DEVELOPMENT LLC**

GARRISON DEVELOPMENT LLC
C/O JOHN LEDOUX
PO BOX 1119
VANCOUVER, WA 98666

ACCOUNT NUMBER: 986043-029

PROPERTY LOCATION: 929 N GARRISON RD
VANCOUVER, WA 98664

PETITION: 1147

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	$	100,000		$	100,000
Improvements	$	123,191		$	123,191
Personal property					
ASSESSED VALUE	**$**	**223,191**	**BOE VALUE**	**$**	**223,191**

Date of hearing: June 3, 2021

Recording ID# GARRISON

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:
  - Lisa Danger
  - John LeDoux (Spectator)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,658 square feet, partially completed at July 31, 2020 and is of fair plus construction quality located on 0.05 acres.

The appellant stated that six properties were complete and ready for occupancy in October 2020. The other three had not been started at that time. The six structures are identical, though some are mirrored. All materials were exactly the same throughout construction. None of the units have a backyard or a view. The six that are built are duplexes and the three unbuilt will be three units together. They were constructed in such a way that they could be split and sold as individual dwellings. Units 945 and 941 were completed first as of July 31, they were at 90% completion with finish work still being done and getting appliances in. Three weeks after, 933 and 937 were at 75%-80% completion. Homes 929 and 925 were another three weeks behind at 60%-65% completion. The properties were difficult to develop, as the easement adjacent to the Emerald Terrace nursing home has been a struggle and the subject lots are shallow. The nursing home had been misusing their easement and were contentious in trying to recover use. There is just enough space for one driveway spot per unit and one guest spot along the road. The back of the buildings is directly up against the structures on the lots behind. Building code changes occurred during the development process, causing extensive reworks to the plan. The Covid-19 pandemic caused increases to costs and restrictions on when and how construction could occur. The delays costs a significant amount of money. The comparables submitted were as close as could be found, such as having a common wall, but have some additional amenities that the subject parcels do not have. There is no intent to sell the properties at this time, but they would likely sell for $225,000-$250,000. The appellant's evidence included an analysis packet with plat maps. The appellant submitted three comparable sales [#30439-034 sold for $243,900 in September 2020; #30439-042 sold for $255,000 in August 2020; and #165723-050 sold for $275,000 in August 2020].

The appellant requested a value of $206,790.

The Assessor provided no evidence.

The nine condo/duplex units all have the same floor plan and square footage with no extra amenities or features. The appellant's comparable property sales were not exact matches but did provide some helpful comparable parameters. The nine subject properties were in various stages of completion at July 31, 2020 and should be valued differently. All units carried an assessed land value of $100,000. The land values of the comparable property sales ranged from $68,400 to $72,200 for January 1, 2020 and from $68,400 to $115,000 in uncertified value for January 1, 2021. The land value of the subject properties falls within the range of the assessed values of the sold properties in the appropriate time period. The total sale price of the comparable sales ranged from $243,900 to $275,000 without adjustment for date of sale. The size of the comparable sales ranged from 1,188 to 1,516 square feet. The size of the subject units at 1,658 square feet would indicate a total sale value of at least $275,000. Using the $275,000 as a selling price and $100,000 for the land value a value of $175,000 for the subject building value is supported. With the nine units in various stages of completion the improvement value of $123,191 for properties #986043-028, and #986043-029, the improvement value of $140,790 for properties #986043-030, and #986043-031, and the improvement value of $175,897 for properties #9860430-032 and #986043-033 is appropriate.

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 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 $223,191 as of January 1, 2020.

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

Mailed on June 28, 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: **GARRISON DEVELOPMENT LLC**

GARRISON DEVELOPMENT LLC
C/O JOHN LEDOUX
PO BOX 1119
VANCOUVER, WA 98666

ACCOUNT NUMBER: 986043-030

PROPERTY LOCATION: 933 N GARRISON RD
VANCOUVER, WA 98664

PETITION: 1148

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	$	100,000		$	100,000
Improvements	$	140,790		$	140,790
Personal property					
ASSESSED VALUE	**$**	**240,790**	**BOE VALUE**	**$**	**240,790**

Date of hearing: June 3, 2021

Recording ID# GARRISON

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:
  - Lisa Danger
  - John LeDoux (Spectator)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,658 square feet, partially completed at July 31, 2020 and is of fair plus construction quality located on 0.05 acres.

The appellant stated that six properties were complete and ready for occupancy in October 2020. The other three had not been started at that time. The six structures are identical, though some are mirrored. All materials were exactly the same throughout construction. None of the units have a backyard or a view. The six that are built are duplexes and the three unbuilt will be three units together. They were constructed in such a way that they could be split and sold as individual dwellings. Units 945 and 941 were completed first as of July 31, they were at 90% completion with finish work still being done and getting appliances in. Three weeks after, 933 and 937 were at 75%-80% completion. Homes 929 and 925 were another three weeks behind at 60%-65% completion. The properties were difficult to develop, as the easement adjacent to the Emerald Terrace nursing home has been a struggle and the subject lots are shallow. The nursing home had been misusing their easement and were contentious in trying to recover use. There is just enough space for one driveway spot per unit and one guest spot along the road. The back of the buildings is directly up against the structures on the lots behind. Building code changes occurred during the development process, causing extensive reworks to the plan. The Covid-19 pandemic caused increases to costs and restrictions on when and how construction could occur. The delays costs a significant amount of money. The comparables submitted were as close as could be found, such as having a common wall, but have some additional amenities that the subject parcels do not have. There is no intent to sell the properties at this time, but they would likely sell for $225,000-$250,000. The appellant's evidence included an analysis packet with plat maps. The appellant submitted three comparable sales [#30439-034 sold for $243,900 in September 2020; #30439-042 sold for $255,000 in August 2020; and #165723-050 sold for $275,000 in August 2020].

The appellant requested a value of $206,790.

The Assessor provided no evidence.

The nine condo/duplex units all have the same floor plan and square footage with no extra amenities or features. The appellant's comparable property sales were not exact matches but did provide some helpful comparable parameters. The nine subject properties were in various stages of completion at July 31, 2020 and should be valued differently. All units carried an assessed land value of $100,000. The land values of the comparable property sales ranged from $68,400 to $72,200 for January 1, 2020 and from $68,400 to $115,000 in uncertified value for January 1, 2021. The land value of the subject properties falls within the range of the assessed values of the sold properties in the appropriate time period. The total sale price of the comparable sales ranged from $243,900 to $275,000 without adjustment for date of sale. The size of the comparable sales ranged from 1,188 to 1,516 square feet. The size of the subject units at 1,658 square feet would indicate a total sale value of at least $275,000. Using the $275,000 as a selling price and $100,000 for the land value a value of $175,000 for the subject building value is supported. With the nine units in various stages of completion the improvement value of $123,191 for properties #986043-028, and #986043-029, the improvement value of $140,790 for properties #986043-030, and #986043-031, and the improvement value of $175,897 for properties #9860430-032 and #986043-033 is appropriate.

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 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 $240,790 as of January 1, 2020.

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

Mailed on June 28, 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: **GARRISON DEVELOPMENT LLC**

GARRISON DEVELOPMENT LLC
C/O JOHN LEDOUX
PO BOX 1119
VANCOUVER, WA 98666

ACCOUNT NUMBER: 986043-031

PROPERTY LOCATION: 937 N GARRISON RD
VANCOUVER, WA 98664

PETITION: 1149

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	$	100,000		$	100,000
Improvements	$	140,790		$	140,790
Personal property					
ASSESSED VALUE	**$**	**240,790**	**BOE VALUE**	**$**	**240,790**

Date of hearing: June 3, 2021

Recording ID# GARRISON

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:
  - Lisa Danger
  - John LeDoux (Spectator)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,658 square feet, partially completed at July 31, 2020 and is of fair plus construction quality located on 0.05 acres.

The appellant stated that six properties were complete and ready for occupancy in October 2020. The other three had not been started at that time. The six structures are identical, though some are mirrored. All materials were exactly the same throughout construction. None of the units have a backyard or a view. The six that are built are duplexes and the three unbuilt will be three units together. They were constructed in such a way that they could be split and sold as individual dwellings. Units 945 and 941 were completed first as of July 31, they were at 90% completion with finish work still being done and getting appliances in. Three weeks after, 933 and 937 were at 75%-80% completion. Homes 929 and 925 were another three weeks behind at 60%-65% completion. The properties were difficult to develop, as the easement adjacent to the Emerald Terrace nursing home has been a struggle and the subject lots are shallow. The nursing home had been misusing their easement and were contentious in trying to recover use. There is just enough space for one driveway spot per unit and one guest spot along the road. The back of the buildings is directly up against the structures on the lots behind. Building code changes occurred during the development process, causing extensive reworks to the plan. The Covid-19 pandemic caused increases to costs and restrictions on when and how construction could occur. The delays costs a significant amount of money. The comparables submitted were as close as could be found, such as having a common wall, but have some additional amenities that the subject parcels do not have. There is no intent to sell the properties at this time, but they would likely sell for $225,000-$250,000. The appellant's evidence included an analysis packet with plat maps. The appellant submitted three comparable sales [#30439-034 sold for $243,900 in September 2020; #30439-042 sold for $255,000 in August 2020; and #165723-050 sold for $275,000 in August 2020].

The appellant requested a value of $206,790.

The Assessor provided no evidence.

The nine condo/duplex units all have the same floor plan and square footage with no extra amenities or features. The appellant's comparable property sales were not exact matches but did provide some helpful comparable parameters. The nine subject properties were in various stages of completion at July 31, 2020 and should be valued differently. All units carried an assessed land value of $100,000. The land values of the comparable property sales ranged from $68,400 to $72,200 for January 1, 2020 and from $68,400 to $115,000 in uncertified value for January 1, 2021. The land value of the subject properties falls within the range of the assessed values of the sold properties in the appropriate time period. The total sale price of the comparable sales ranged from $243,900 to $275,000 without adjustment for date of sale. The size of the comparable sales ranged from 1,188 to 1,516 square feet. The size of the subject units at 1,658 square feet would indicate a total sale value of at least $275,000. Using the $275,000 as a selling price and $100,000 for the land value a value of $175,000 for the subject building value is supported. With the nine units in various stages of completion the improvement value of $123,191 for properties #986043-028, and #986043-029, the improvement value of $140,790 for properties #986043-030, and #986043-031, and the improvement value of $175,897 for properties #9860430-032 and #986043-033 is appropriate.

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 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 $240,790 as of January 1, 2020.

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

Mailed on June 28, 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: **GARRISON DEVELOPMENT LLC**

GARRISON DEVELOPMENT LLC
C/O JOHN LEDOUX
PO BOX 1119
VANCOUVER, WA 98666

ACCOUNT NUMBER: 986043-032

PROPERTY LOCATION: 941 N GARRISON RD
VANCOUVER, WA 98664

PETITION: 1150

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	$	100,000		$	100,000
Improvements	$	175,987		$	175,987
Personal property					
ASSESSED VALUE	**$**	**275,987**	**BOE VALUE**	**$**	**275,987**

Date of hearing: June 3, 2021

Recording ID# GARRISON

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:
  - Lisa Danger
  - John LeDoux (Spectator)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,658 square feet, built in 2020 and is of fair plus construction quality located on 0.05 acres.

The appellant stated that six properties were complete and ready for occupancy in October 2020. The other three had not been started at that time. The six structures are identical, though some are mirrored. All materials were exactly the same throughout construction. None of the units have a backyard or a view. The six that are built are duplexes and the three unbuilt will be three units together. They were constructed in such a way that they could be split and sold as individual dwellings. Units 945 and 941 were completed first as of July 31, they were at 90% completion with finish work still being done and getting appliances in. Three weeks after, 933 and 937 were at 75%-80% completion. Homes 929 and 925 were another three weeks behind at 60%-65% completion. The properties were difficult to develop, as the easement adjacent to the Emerald Terrace nursing home has been a struggle and the subject lots are shallow. The nursing home had been misusing their easement and were contentious in trying to recover use. There is just enough space for one driveway spot per unit and one guest spot along the road. The back of the buildings is directly up against the structures on the lots behind. Building code changes occurred during the development process, causing extensive reworks to the plan. The Covid-19 pandemic caused increases to costs and restrictions on when and how construction could occur. The delays costs a significant amount of money. The comparables submitted were as close as could be found, such as having a common wall, but have some additional amenities that the subject parcels do not have. There is no intent to sell the properties at this time, but they would likely sell for $225,000-$250,000. The appellant's evidence included an analysis packet with plat maps. The appellant submitted three comparable sales [#30439-034 sold for $243,900 in September 2020; #30439-042 sold for $255,000 in August 2020; and #165723-050 sold for $275,000 in August 2020].

The appellant requested a value of $206,790.

The Assessor provided no evidence.

The nine condo/duplex units all have the same floor plan and square footage with no extra amenities or features. The appellant's comparable property sales were not exact matches but did provide some helpful comparable parameters. The nine subject properties were in various stages of completion at July 31, 2020 and should be valued differently. All units carried an assessed land value of $100,000. The land values of the comparable property sales ranged from $68,400 to $72,200 for January 1, 2020 and from $68,400 to $115,000 in uncertified value for January 1, 2021. The land value of the subject properties falls within the range of the assessed values of the sold properties in the appropriate time period. The total sale price of the comparable sales ranged from $243,900 to $275,000 without adjustment for date of sale. The size of the comparable sales ranged from 1,188 to 1,516 square feet. The size of the subject units at 1,658 square feet would indicate a total sale value of at least $275,000. Using the $275,000 as a selling price and $100,000 for the land value a value of $175,000 for the subject building value is supported. With the nine units in various stages of completion the improvement value of $123,191 for properties #986043-028, and #986043-029, the improvement value of $140,790 for properties #986043-030, and #986043-031, and the improvement value of $175,897 for properties #9860430-032 and #986043-033 is appropriate.

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 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 $275,987 as of January 1, 2020.

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

Mailed on June 28, 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: **GARRISON DEVELOPMENT LLC**

GARRISON DEVELOPMENT LLC
C/O JOHN LEDOUX
PO BOX 1119
VANCOUVER, WA 98666

ACCOUNT NUMBER: 986043-033

PROPERTY LOCATION: 945 N GARRISON RD
VANCOUVER, WA 98664

PETITION: 1151

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	$	100,000		$	100,000
Improvements	$	175,987		$	175,987
Personal property					
ASSESSED VALUE	**$**	**275,987**	**BOE VALUE**	**$**	**275,987**

Date of hearing: June 3, 2021

Recording ID# GARRISON

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:
  - Lisa Danger
  - John LeDoux (Spectator)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,658 square feet, built in 2020 and is of fair plus construction quality located on 0.05 acres.

The appellant stated that six properties were complete and ready for occupancy in October 2020. The other three had not been started at that time. The six structures are identical, though some are mirrored. All materials were exactly the same throughout construction. None of the units have a backyard or a view. The six that are built are duplexes and the three unbuilt will be three units together. They were constructed in such a way that they could be split and sold as individual dwellings. Units 945 and 941 were completed first as of July 31, they were at 90% completion with finish work still being done and getting appliances in. Three weeks after, 933 and 937 were at 75%-80% completion. Homes 929 and 925 were another three weeks behind at 60%-65% completion. The properties were difficult to develop, as the easement adjacent to the Emerald Terrace nursing home has been a struggle and the subject lots are shallow. The nursing home had been misusing their easement and were contentious in trying to recover use. There is just enough space for one driveway spot per unit and one guest spot along the road. The back of the buildings is directly up against the structures on the lots behind. Building code changes occurred during the development process, causing extensive reworks to the plan. The Covid-19 pandemic caused increases to costs and restrictions on when and how construction could occur. The delays costs a significant amount of money. The comparables submitted were as close as could be found, such as having a common wall, but have some additional amenities that the subject parcels do not have. There is no intent to sell the properties at this time, but they would likely sell for $225,000-$250,000. The appellant's evidence included an analysis packet with plat maps. The appellant submitted three comparable sales [#30439-034 sold for $243,900 in September 2020; #30439-042 sold for $255,000 in August 2020; and #165723-050 sold for $275,000 in August 2020].

The appellant requested a value of $206,790.

The Assessor provided no evidence.

The nine condo/duplex units all have the same floor plan and square footage with no extra amenities or features. The appellant's comparable property sales were not exact matches but did provide some helpful comparable parameters. The nine subject properties were in various stages of completion at July 31, 2020 and should be valued differently. All units carried an assessed land value of $100,000. The land values of the comparable property sales ranged from $68,400 to $72,200 for January 1, 2020 and from $68,400 to $115,000 in uncertified value for January 1, 2021. The land value of the subject properties falls within the range of the assessed values of the sold properties in the appropriate time period. The total sale price of the comparable sales ranged from $243,900 to $275,000 without adjustment for date of sale. The size of the comparable sales ranged from 1,188 to 1,516 square feet. The size of the subject units at 1,658 square feet would indicate a total sale value of at least $275,000. Using the $275,000 as a selling price and $100,000 for the land value a value of $175,000 for the subject building value is supported. With the nine units in various stages of completion the improvement value of $123,191 for properties #986043-028, and #986043-029, the improvement value of $140,790 for properties #986043-030, and #986043-031, and the improvement value of $175,897 for properties #9860430-032 and #986043-033 is appropriate.

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 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 $275,987 as of January 1, 2020.

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

Mailed on June 28, 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: **RUTAN DAVID & RUTAN MICHELLE**

RUTAN DAVID & RUTAN MICHELLE
PO BOX 713
LA CENTER, WA 98629

ACCOUNT NUMBER: 263015-000

PROPERTY LOCATION: 8619 NE QUARRY RD
LA CENTER, WA 98629

PETITION: 1216

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	$	289,378		$	289,378
Improvements	$	716,187		$	716,207
Personal property					
ASSESSED VALUE	**$**	**1,005,565**	**BOE VALUE**	**$**	**1,005,585**

Date of hearing: June 3, 2021

Recording ID# RUTAN

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 Rutan
  - Michelle Rutan (Spectator)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,600 square feet, built in 2018 and is of good construction quality located on 29.25 acres. The subject home includes an additional 361 square feet of outdoor living area. The property includes a detached garage measuring 1,026 square feet with 1,152 square feet above and a general-purpose building measuring 2,304 square feet.

The appellant stated that they built the home roughly three years ago onto a garage/studio built in 1996. The zoning requirements are forestry 80. They are roughly 3 miles from Lake Merwin and about 8 miles east of Woodland. When they moved in, they had to build/design so that there was a detachment from the garage/studio and the studio was abandoned as living space to meet occupancy requirements. It seems that the assessment still includes the studio as living space. It is likely worth between $500,000 and $700,000 based on comparables. The land has hazard areas with steep slopes and slide areas. The only buildable site on the property is where the subject home is. The timber was logged in the late 1990s, so there is not anything of value that can be harvested. The view from the house is forest and out into a quarry. The appellant submitted seven comparable sales [#262631-028 sold for $540,275 in August 2020; #986026-323 sold for $558,000 in July 2020; #276451-000 sold for $575,000 in August 2020; #258457-000 sold for $488,000 in May 2019; #259392-000 sold for $695,000 in January 2021; #209088-000 sold for $740,000 in April 2020; and #257829-000 sold for $755,000 in July 2020]. The relevant sales submitted have been updated to reflect the GIS system.

The appellant requested a value of $569,100.

The Assessor provided no evidence.

The appellant did not provide sufficient evidence to determine values of excess acreage, outbuildings, and costs to cure problem areas. Since the property has changed substantially in configuration and usage it may prove appropriate to engage and pay for a fee appraisal on the subject 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 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 $1,005,585 as of January 1, 2020.

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

Mailed on June 28, 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: **STILLMAN CHARLES & STILLMAN DEBORAH TRUSTEES 1/2 INT**

STILLMAN CHARLES & STILLMAN DEBORAH TRUSTEES 1/2 INT
PO BOX 2678
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 228317-005

PROPERTY LOCATION: 22425 NE 79TH CT
BATTLE GROUND, WA 98604

PETITION: 1021

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	$	283,621		$	283,621
Improvements	$	128,178		$	128,178
Personal property					
ASSESSED VALUE	**$**	**411,799**	**BOE VALUE**	**$**	**411,799**

Date of hearing: June 3, 2021

Recording ID# STILLMAN

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 1,836 square feet, built in 2007 and is of average construction quality located on 8.12 acres. The property includes a general-purpose building measuring 1,260 square feet.

The appellants evidence included documentation of property condition, including wetland maps. The appellant submitted three comparable sales [#179131-000 sold for $306,500 in December 2019; #193336-000 sold for $234,500 in March 2019; and #217204-000 sold for $74,438 in December 2019]. The relevant sales submitted have been updated to reflect the GIS system.

The appellant requested a value of $392,621.

The Assessor provided no evidence.

The appellant comparable sales #179131-000 and #19336-000 support the assessed value on a per square foot basis.

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 $411,799 as of January 1, 2020.

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

Mailed on June 28, 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.