CLARK COUNTY BOARD OF EQUALIZATION www.clark.wa.gov
PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **ARD DENNIS D & ARD MARSHA P**

ARD DENNIS D & ARD MARSHA P
800 E Dry Creek Road
San Tan Valley, AZ 85143

ACCOUNT NUMBER: 986026-498

PROPERTY LOCATION: 3114 NW 125th Cir
Vancouver, WA 98685

PETITION: 212

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 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	$	131,100		$	131,100
Improvements	$	520,555		$	506,755
Personal property					
ASSESSED VALUE	**$**	**651,655**	**BOE VALUE**	**$**	**637,855**

Date of hearing: November 18, 2021

Recording ID# ARD

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 Rose
- Appellant:
  - Marsha Ard
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,792 square feet, built in 2011 and is of good construction quality located on 0.23 acres.

The appellant referred to their submitted documentation. The public road encroaches as a 30-foot easement into the subject parcel. The turnaround is within 15 feet of the front door, making only 102 feet of the property usable. It is used by vehicles including commercial trucks to turn around, causing wear on asphalt that is the responsibility of the appellant. The subject was purchased in 2017 for $550,000 with the property next door selling later for $615,000. The subject had been on the market for a while with failed sales prior to the appellant purchasing it. The easement was not discovered until after the purchase. The impact of the turnaround and requirement to maintain the asphalt and sidewalk devalues the land and the home itself. The home that was used as a comparison to the subject has significantly nicer features, like marble countertops. The appellant's evidence included documentation showing that the lot is encumbered by the turnaround easement compared to other homes on the same street.

The appellant requested a value of $571,551.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to $637,855. The appellant did not agree with the appraiser's findings.

The evidence provided supports the Assessor’s value of $637,855.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the preponderance of evidence indicates the Assessor's revised value best represents the fair market value of the property.

The market value of the subject property is set at $637,855 as of January 1, 2021.

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

Mailed on December 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **HOYER JANIS M**

HOYER JANIS M
17200 SE 26th Dr, Unit A1
Vancouver, WA 98683

ACCOUNT NUMBER: 121942-066

PROPERTY LOCATION: 17200 SE 26th Dr Unit A1
Vancouver, WA 98683

PETITION: 215

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 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	$	344,075		$	344,075
Personal property					
ASSESSED VALUE	**$**	**344,075**	**BOE VALUE**	**$**	**344,075**

Date of hearing: November 18, 2021

Recording ID# HOYER

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 Rose
- Appellant:
  - Janis Hoyer
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,486 square feet, built in 2002 and is of average plus construction quality located on 1.21 acres.

The appellant stated that the condo was purchased for $310,000 in January 2020 and roughly $20,000 in improvements were performed at that time. Agreement was expressed with the Assessor's stipulated offer. The property was purchased for $310,000 in February 2020. The appellant submitted three comparable sales [#121942-116 sold for $327,000 in July 2020; #121942-118 sold for $316,000 in March 2020; and #121942-066 sold for $350,000 in December 2020].

The appellant requested a value of $330,000.

The Assessor's evidence included four sales adjusted for time, an aerial neighborhood map, a 2021 property information card, and a cover letter recommending the assessed value be reduced to $344,075. The appellant agreed with the reduction and the property value has already been reduced in the county system from $354,326 to $344,075.

The evidence provided by the Assessor supports a value of $344,075.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the preponderance of evidence indicates the Assessor's revised value best represents the fair market value of the property.

The certified value of the subject property is sustained at $344,075 as of January 1, 2021.

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

Mailed on December 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **MARTIN DAVID & MARTIN PAMELA**

MARTIN DAVID & MARTIN PAMELA
7017 NE 391st St
La Center, WA 98629

ACCOUNT NUMBER: 263543-000

PROPERTY LOCATION: 7017 NE 391st St
La Center, WA 98629

PETITION: 218

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 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	$	223,363		$	223,363
Improvements	$	132,232		$	132,232
Personal property					
ASSESSED VALUE	**$**	**355,595**	**BOE VALUE**	**$**	**355,595**

Date of hearing: November 18, 2021

Recording ID# MARTIN

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 Rose
- Appellant:
  - David Martin
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,890 square feet, built in 1990 and is of fair plus construction quality located on 5 acres. The home includes an additional 1,098 square feet of unfinished basement space. The property includes a detached garage measuring 576 square feet.

The appellant stated that the work required to bring the house to saleable condition is not represented in the assessment. The Assessor's documentation notes that an allowance has been made for $109,000 to account for repairs needed. In light of this, the appellant acknowledges that an adjustment has been made. The appellant's evidence included a bid from NW Builder for roof replacement, bid at $17,200 as of October 2020. Also included were bids by DaBella for siding and windows bid at $40,485 and $36,785 as of October 2020.

The appellant requested a value of $327,282 which was updated to $293,647 in the additional evidence submitted.

The Assessor's Office submitted a cover letter recommending no change to the assessed value. The appellant did not agree with the appraiser's findings.

The Assessor has already provided an allowance for the costs to cure identified issues. The appellant has not overcome the Assessor's presumption of correctness.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $355,595 as of January 1, 2021.

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

Mailed on December 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **BENNETT ALEXANDER JOHN & BENNETT HILLARY ANN LOVELAND**

BENNETT ALEXANDER JOHN & BENNETT HILLARY ANN LOVELAND
1206 NW 107th Cir
Vancouver, WA 98685

ACCOUNT NUMBER: 986031-418

PROPERTY LOCATION: 1206 NW 107th Cir
Vancouver, WA 98685

PETITION: 220

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 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	$	144,000		$	144,000
Improvements	$	508,785		$	481,000
Personal property					
ASSESSED VALUE	**$**	**652,785**	**BOE VALUE**	**$**	**625,000**

Date of hearing: November 18, 2021

Recording ID# BENNETT

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 Rose
- 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 3,388 square feet, built in 2014 and is of good minus construction quality located on 0.17 acres.

The appellant submitted six comparable sales [#986031-419 sold for $540,000 in October 2020; #118137-950 sold for $554,900 in September 2020; #986031-414 sold for $615,000 in February 2021; #188936-012 sold for $575,000 in January 2021; #986042-772 sold for $591,419 in December 2020; and #187111-002 sold for $560,000 in December 2020].

The appellant requested a value of $612,009.

The Assessor's Office submitted four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value. The appellant did not agree with the appraiser's findings.

The evidence provided by the Assessor combined with the evidence provided by the appellant indicates a value of $625,000.

DECISION

The Board, after carefully reviewing the information provided by the appellant, 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 $625,000 as of January 1, 2021.

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

Mailed on December 2, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337

Daniel C. Weaver

Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **KOTASEK LAURIE E**

KOTASEK LAURIE E
PO Box 341
Vancouver, WA 98666

ACCOUNT NUMBER: 102900-000

PROPERTY LOCATION: 3615 T St
Vancouver, WA 98663

PETITION: 211

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 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	$	135,000		$	135,000
Improvements	$	168,178		$	168,178
Personal property					
ASSESSED VALUE	**$**	**303,178**	**BOE VALUE**	**$**	**303,178**

Date of hearing: November 18, 2021

Recording ID# KOTASEK

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 Rose
- Appellant:
  - Laurie Kotasek
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 867 square feet, built in 2008 and is of average plus construction quality located on 0.09 acres.

The appellant stated that the property is not as desirable as other properties being considered comparable by the Assessor. The subject home has significantly less land, making it less desirable to a buyer at the same price as larger options. The subject has no garage or basement. It was split off from another parcel in 2008 and is the smallest lot in the neighborhood. The appellant submitted nine comparable sales [#27710-000 sold for $160,000 in September 2020; #103920-000 sold for $280,000 in December 2020; #25960-000 sold for $336,000 in March 2021; #25340-000 sold for $325,000 in December 2020; #103330-000 sold for $300,000 in May 2021; #20705-014 sold for $308,000 in February 2021; #27810-000 sold for $293,000 in November 2020; #25310-000 sold for $287,000 in May 2021; and #18960-000 sold for $307,000 in March 2021].

The appellant requested a value of $283,500.

The appellants comparable sales #103920-000 and #025960-000 support the assessed value of $303,178.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, 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 $303,178 as of January 1, 2021.

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

Mailed on December 2, 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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