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: **FEFELOV ANATOLIY & FEFELOV ANZHELA**

FEFELOV ANATOLIY & FEFELOV ANZHELA
2606 NE 91st St
Vancouver, WA 98665

ACCOUNT NUMBER: 144955-012

PROPERTY LOCATION: 2606 NE 91st St
Vancouver, WA 98665

PETITION: 222

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	$	127,500		$	127,500
Improvements	$	315,875		$	288,500
Personal property					
ASSESSED VALUE	**$**	**443,375**	**BOE VALUE**	**$**	**416,000**

Date of hearing: November 30, 2021

Recording ID# FEFELOV

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
  - Dick Riley
- Appellant:
  - Anatoliy Fefelov
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,388 square feet, built in 2003 and is of average construction quality located on 0.15 acres.

The appellant stated that the home was purchased roughly two years ago for significantly lower than the assessed value. The Assessor's evidence indicated that the purchase was not arms-length, but the home was purchased for a fair value, given the significant repairs needed. It was purchased through an independent realtor, representing the buyers. It was an as-is foreclosure listed for $362,500 and was purchased for $375,000. Work was done after the purchase for $4,500, but much more work is needed. Repairs are needed on the roof, gutters, cabinetry, and bathroom. So much work is needed on the back deck that it cannot be used to access the backyard. It would cost roughly $15,000 to replace the deck and make that entrance safe. The property was purchased for $375,000 in January 2020. The appellant submitted three comparable sales [#118106-080 sold for $260,000 in April 2021; #98829-310 sold for $292,000 in October 2019; and #105160-020 sold for $210,000 in April 2021].

The appellant requested a value of $384,000.

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 $425,630 from $443,375.

The acknowledgement of the condition and the trended purchase price indicates a value of $416,000.

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 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 $416,000 as of January 1, 2021.

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

Mailed on December 14, 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: LEMEN MICHAEL J & LEMEN DEBRA K TRUSTEES

LEMEN MICHAEL J & LEMEN DEBRA K TRUSTEES
PO Box 1957
Battle Ground, WA 98604

ACCOUNT NUMBER: 192610-000

PROPERTY LOCATION: 20808 NE 96th Ave
Battle Ground, WA 98604

PETITION: 224

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	$ 328,500		$ 328,500	
Improvements	$ 874,096		$ 671,500	
Personal property				
ASSESSED VALUE	**$ 1,202,596**	**BOE VALUE**	**$ 1,000,000**	

Date of hearing: November 30, 2021

Recording ID# LEMEN

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
  - Dick Riley
- Appellant:
  - Debbie Lemen
- Assessor:
  - None

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 5,529 square feet, built in 2006 and is of good construction quality located on 5 acres. The property includes an outdoor living area measuring 593 square feet and a detached garage measuring 1,704 square feet with 1,269 square feet above.

The appellant stated that the original estimate of $846,000 was arrived at using a square footage formula. Comparables were selected for similarity to the subject property. The Assessor's response invalidated one of the comparables. Two additional comparables were then selected from the Assessor's comparables. Comparable 1 did not use a realtor. The new set of comparables indicate a value of $905,000. What the Assessor considers a rec room over the garage is an unfinished storage area. The lower garage area does have a bathroom and laundry. The outdoor living area is a covered patio with a grill. Roughly 600 square feet of the basement is finished, and the rest is not, with some space impacted by geothermal water heating equipment. The local covenants, codes, and restrictions prohibit having less than 5 acres, so the changes to zoning R1-10 do not open options for the property. The subject was built by the appellants with the help of sub-contractors. The appellant submitted three comparable sales [#192679-000 sold for $525,000 in June 2020; #179684-000 sold for $978,500 in August 2020; and #236374-004 sold for $819,000 in November 2020]. Comparables #4 and #5 could not be verified by address or property identification number.

The appellant requested a value of $846,000 which was updated to $905,000 in the additional evidence submitted.

The Assessor's evidence included a set of five sales adjusted for time, a set of six sales adjusted for time, a 2021 property information card set, sales scatter charts, two lists of sales, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The Assessor's documentation indicates the basement is fully finished and the area above the garage is completely finished. The appellant testified that only a portion of the basement is finished and the area above the garage has only plywood flooring and is not heated. The appellant's comparable sales support a value of $1,000,000.

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 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, 2021.

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

Mailed on December 14, 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: **BENEZRA GREGORY NEIL**

BENEZRA GREGORY NEIL
11615 NE 67th Ave
Vancouver, W 98686

ACCOUNT NUMBER: 986049-936

PROPERTY LOCATION: 11615 NE 67th Ave
Vancouver, W 98686

PETITION: 225

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	$	131,250		$	131,250
Improvements	$	412,625		$	412,625
Personal property					
ASSESSED VALUE	**$**	**543,875**	**BOE VALUE**	**$**	**543,875**

Date of hearing: November 30, 2021

Recording ID# BENEZRA

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
  - Dick Riley
- Appellant:
  - Gregory Benezra
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,590 square feet, built in 2020 and is of good minus construction quality located on 0.16 acres.

The appellant referred to their submitted comparables. The cost per square foot of sales, especially for property 3006 NE 171st Street, indicate a value of roughly $210 per square foot, giving a value for the subject of $530,893.69. The subject is the Pacific Lifetime's "Rogue" format. The actual purchase price of the subject as a new build in 2020 was $511,743. The property was purchased for $511,743 in August 2020. The appellant's evidence included an appraisal update which referred to the contracted purchase price being $511,743 performed by Christopher Young of Appraisals Plus, Inc, indicating a value of $505,000 as of June 2020. The appellant submitted four comparable sales [#986033-084 sold for $500,000 in July 2020; #185668-006 sold for $445,120 in November 2020; #986028-359 sold for $515,000 in March 2021; and #986043-385 sold for $469,900 in August 2020].

The appellant requested a value of $538,000.

The Assessor's evidence included a letter recommending no change to the assessed value.

The purchase price of $511,743 trended at 12% supports the assessed value of $543,875.

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 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 $543,875 as of January 1, 2021.

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

Mailed on December 14, 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: **COSTELLO STEPHEN A & COSTELLO LORIE L**

COSTELLO STEPHEN A & COSTELLO LORIE L
2615 NW 147th Way
Vancouver, WA 98685

ACCOUNT NUMBER: 986032-613

PROPERTY LOCATION: 2615 NW 147th Way
Vancouver, WA 98685

PETITION: 226

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	$	201,250		$	201,250
Improvements	$	427,544		$	398,750
Personal property					
ASSESSED VALUE	**$**	**628,794**	**BOE VALUE**	**$**	**600,000**

Date of hearing: November 30, 2021

Recording ID# COSTELLO

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
  - Dick Riley
- Appellant:
  - None
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,233 square feet, built in 2014 and is of good minus construction quality located on 0.17 acres.

The appellant submitted three comparable sales [#986032-614 sold for $565,000 in June 2020; #185188-034 sold for $576,000 in October 2020; and #185246-120 sold for $485,000 in July 2020].

The appellant requested a value of $566,000.

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 $600,000 from $628,794 based on the sale of the home next door.

The Assessor's evidence provided information on the sale of the home next door to the subject property, which is considered the most relevant sale. This supports a value of $600,000.

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 $600,000 as of January 1, 2021.

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

Mailed on December 14, 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: **CHEN RENBO**

CHEN RENBO
16869 SW 65th Ave STE 360
Lake Oswego, OR 97035

ACCOUNT NUMBER: 105523-518

PROPERTY LOCATION: 7917 NE 103rd Ave
Vancouver, WA 98662

PETITION: 227

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	$	166,500		$	166,500
Improvements	$	164,336		$	164,336
Personal property					
ASSESSED VALUE	**$**	**330,836**	**BOE VALUE**	**$**	**330,836**

Date of hearing: November 30, 2021

Recording ID# CHEN

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
  - Dick Riley
- Appellant:
  - Renbo Chen
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,200 square feet, built in 1971 and is of fair construction quality located on 0.23 acres.

The appellant stated that the condition of the property is not good. The appellant submitted one comparable sale [#107021-020 sold for $335,000 in December 2020]. The appellant's evidence included a rental agreement showing the property leased for $1,300 per month as of April 2018.

The appellant requested a value of $266,500.

The appellant's evidence does not provide sufficient supports to overcome the assessed value of $330,836.

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 $330,836 as of January 1, 2021.

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

Mailed on December 14, 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: **MILLER AMBER**

MILLER AMBER
19409 NE 13th St
Camas, WA 98607

ACCOUNT NUMBER: 115915-026

PROPERTY LOCATION: 19409 NE 13th St
Camas, WA 98607

PETITION: 228

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	$	230,486		$	230,486
Improvements	$	186,084		$	155,226
Personal property					
ASSESSED VALUE	**$**	**416,570**	**BOE VALUE**	**$**	**385,712**

Date of hearing: November 30, 2021

Recording ID# MILLER

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
  - Dick Riley
- Appellant:
  - Amber Miller
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,350 square feet, built in 1970 and is of fair construction quality located on 0.94 acres.

The appellant stated that the assessment does not reflect the condition of the property. No upgrades have been done from the original 1970s construction. The home has a Camas address but is in the Evergreen School District due to its location. The appellant submitted three comparable sales [#105434-000 sold for $230,000 in April 2019; #107814-000 sold for $180,226 in February 2021; and #104479-014 sold for $367,000 in September 2020]. The appellant's evidence included a bid by Cherry Roofing to replace the roof for $16,444 as of July 2021; a bid by Majestic Glass, Inc. to replace windows for $12,875 as of July 2021; a bid by Northwest Roof Maintenance for several repairs totaling $4,856.32 as of June 2021.

The appellant requested a value of $330,000.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to $385,712 from $416,570 based on the construction quality of the property being reduced from fair plus to fair.

The condition of the subject property and the Assessor's reduction of the construction quality supports the Assessor's adjusted value of $385,712.

DECISION

The Board, after carefully reviewing the information and testimony 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 $385,712 as of January 1, 2021.

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

Mailed on December 14, 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: **POE NICHOLAS & GUNDERSON ANN**

POE NICHOLAS & GUNDERSON ANN
13908 NW 53rd Ave
Vancouver, WA 98685

ACCOUNT NUMBER: 117768-540

PROPERTY LOCATION: 13908 NW 53rd Ave
Vancouver, WA 98685

PETITION: 229

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	$	151,800		$	151,800
Improvements	$	572,854		$	503,200
Personal property					
ASSESSED VALUE	**$**	**724,654**	**BOE VALUE**	**$**	**655,000**

Date of hearing: November 30, 2021

Recording ID# POE

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
  - Dick Riley
- 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 3,813 square feet, built in 2000 and is of good plus construction quality located on 0.26 acres.

The property was purchased for $630,000 in August 2020. The appeal form indicates there is need for significant renovation needed to bring the home up to neighborhood property values.

The appellant requested a value of $630,000.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The evidence does not prove the purchase in August 2020 was not an arms-length transaction. The described condition of the property indicates the purchase price of $630,000 trended at 12% supports a value of $655,000.

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 $655,000 as of January 1, 2021.

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

Mailed on December 14, 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: **VAN BAUSH BRIAN**

VAN BAUSH BRIAN
1923 E EVERGREEN BLVD
Vancouver, WA 98661

ACCOUNT NUMBER: 32530-018

PROPERTY LOCATION: 1923 E EVERGREEN BLVD
Vancouver, WA 98661

PETITION: 230

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	$	147,500		$	147,500
Improvements	$	152,845		$	152,845
Personal property					
ASSESSED VALUE	**$**	**300,345**	**BOE VALUE**	**$**	**300,345**

Date of hearing: November 30, 2021

Recording ID# VANBAUSH

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
  - Dick Riley
- 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 1,088 square feet, built in 2006 and is of good construction quality located on 0.02 acres.

The property was purchased for $236,102 in January 2019. The appellant submitted three comparable sales [#35771-214 sold for $363,000 in March 2021; #32900-004 sold for $325,000 in May 2021; and #32395-000 sold for $325,000 in February 2021].

The appellant requested a value of $238,745.

The evidence provided does not prove the assessed value is in error.

DECISION

The Board, after carefully reviewing the information 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 $300,345 as of January 1, 2021.

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

Mailed on December 14, 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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PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **STAROS DOMINIK & STAROS GINA**

STAROS DOMINIK & STAROS GINA
1903 NE 387th Ave
Washougal, WA 98671

ACCOUNT NUMBER: 140689-000

PROPERTY LOCATION: 1903 NE 387th Ave
Washougal, WA 98671

PETITION: 231

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	$	286,433		$	286,433
Improvements	$	977,359		$	758,567
Personal property					
ASSESSED VALUE	**$**	**1,263,792**	**BOE VALUE**	**$**	**1,045,000**

Date of hearing: November 30, 2021

Recording ID# STAROS

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
  - Dick Riley
- Appellant:
  - Dominik Staros
  - Gina Staros
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,625 square feet, built in 2013 and is of very good construction quality located on 6.4 acres. The property includes a second residential building measuring 1,446 square feet with a garage measuring 476 square feet.

The appellants referred to their submitted appraisal. The appraisal is within a month of the assessment date. The subject is located away from town in Bear Prairie, creating a niche market. The appellant's evidence included an appraisal performed by Kenneth Weiner of Fast Track Appraisals indicating a value of $1,045,000 as of December 2020. The appellant submitted two comparable sales [#140677-000 sold for $1,010,000 in September 2020; and #130077-010 sold for $1,050,000 in November 2020]. Comparable #3 is located in Skamania County.

The appellant requested a value of $1,045,000.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, aerial maps, and a cover letter recommending the assessed value be reduced to $1,175,018 from $1,263,792. The Assessor's information made no mention of the independent appraisal submitted by the appellant.

The independent appraisal requires a greater level of examination and review and provides a significant piece of evidence supporting the requested value of $1,045,000.

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 $1,045,000 as of January 1, 2021.

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

Mailed on December 14, 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.

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****