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: **ROSBURG SHARON LYNN**

ROSBURG SHARON LYNN
3228 NW Ivy Ln
Camas, WA 98607

ACCOUNT NUMBER: 92232-080

PROPERTY LOCATION: 3228 NW Ivy Ln
Camas, WA 98607

PETITION: 258

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	$	191,500		$	191,500
Improvements	$	213,887		$	161,500
Personal property					
ASSESSED VALUE	**$**	**405,387**	**BOE VALUE**	**$**	**353,000**

Date of hearing: December 14, 2021

Recording ID# ROSBURG

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 2,080 square feet, built in 1991 and is of average construction quality located on 0.49 acres.

The appellant's evidence included a bid by Legit Exteriors to perform roof repairs for $11,550, deck repairs for $27,500 and siding repairs up to $41,250 as of March 2021.

The appellant requested a value of $275,000.

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

The Assessor values support the value of the property without allowance for repairs. The assessed value of the property, less the bid for roof and siding repairs, supports a value of $353,000. Decks are generally not considered for costs to cure deficiencies in home value.

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 $353,000 as of January 1, 2021.

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

Mailed on January 19, 2022
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. *****

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **STURGEON RONALD C**

STURGEON RONALD C
5303 NE 58th St
Vancouver, WA 98661

ACCOUNT NUMBER: 156941-000

PROPERTY LOCATION: 5303 NE 58th St
Vancouver, WA 98661

PETITION: 256

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	$	579,876		$	579,876
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**579,876**	**BOE VALUE**	**$**	**579,876**

Date of hearing: December 14, 2021

Recording ID# STURGEON

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:
  - Ronald Sturgeon
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,192 square feet, built in 1905 and is of fair construction quality located on 2.81 acres. The home includes an additional 768 square feet of unfinished basement space. The property includes a general-purpose building measuring 432 square feet with a lean-to measuring 672 square feet.

The appellant referred to their submitted materials and the materials submitted by the Assessor’s Office. The home is 116 years old and the property has severe drainage and flooding problems. Development around the property has sent runoff onto the subject lot. The prior year’s value was reduced after an appeal to the Washington State Board of Tax Appeals prompted a closer look by the Assessor’s Office. The appellant's evidence included aerial maps and photos showing drainage issues.

The appellant requested a value of $465,450.

The Assessor's evidence included documentation detailing the property's circumstances and features, sales lists and charts, aerial maps, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor’s analysis and comparable properties clearly indicate the subject property is valued less than comparable properties and the mapping indicates the land is not in such dire circumstances as the appellant indicates. The appellant only indicated one property (#105145-000) that may have similar characteristics but did not provide a complete analysis of comparability to the subject property. The Assessor’s evidence supports the value of $579,876.

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 $579,876 as of January 1, 2021.

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

Mailed on January 19, 2022
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: **MOEHRING CHRIS A & MOEHRING CHRISTINA R**

MOEHRING CHRIS A & MOEHRING CHRISTINA R
19511 NE 22nd Cir
Vancouver, WA 98684

ACCOUNT NUMBER: 986039-482

PROPERTY LOCATION: 19511 NE 22nd Cir
Vancouver, WA 98684

PETITION: 255

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	$	157,300		$	157,300
Improvements	$	484,240		$	452,700
Personal property					
ASSESSED VALUE	**$**	**641,540**	**BOE VALUE**	**$**	**610,000**

Date of hearing: December 14, 2021

Recording ID# MOEHRING

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 3,459 square feet, built in 2017 and is of average plus construction quality located on 0.24 acres.

The appellant submitted three comparable sales [#986037-145 sold for $555,000 in February 2020; #986037-171 sold for $550,000 in March 2020; and #986037-151 sold for $569,000 in November 2020].

The appellant requested a value of $575,000.

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 $610,000 from $641,540 to account for a road easement that is included in the subject property. The appellant disagreed with the appraiser's findings.

The appellant's comparables when adjusted for time and size support the revised value of $610,000 recommended by the Assessor.

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 $610,000 as of January 1, 2021.

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

Mailed on January 19, 2022
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: **STAPENHORST MARGARET M TRUSTEE**

STAPENHORST MARGARET M TRUSTEE
4110 NE 137th Circle
Vancouver, WA 98686-2612

ACCOUNT NUMBER: 117893-478

PROPERTY LOCATION: 4110 NE 137th Circle
Vancouver, WA 98686-2612

PETITION: 1301

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:

Assessor determination: **Deny the Senior Exemption for the 2020 assessment.**

BOE determination: **Sustain the denial of the Senior Exemption for the 2020 assessment.**

Date of hearing: December 14, 2021

Recording ID# STAPENHORST

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:
  - Margaret Stapenhorst
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,700 square feet, built in 1993 and is of good plus construction quality located on 0.46 acres.

The appellant stated that neither their accountant nor the representative at Schwab could determine when the money would have been available for use. The appellant stated that their money was actively being traded and not set aside for liquid use. The appellant's evidence included an explanation of the circumstances.

The appellant requested that the exemption be allowed for 2020. The appellant contended that it was not correct to include all gains in income but exclude all losses from trading securities. That should not be included in disposable income.

The evidence provided is insufficient to allow the exemption and the denial must be sustained for 2020. See included excerpts from *RCW 84.36.383*, *Internal Revenue Service (IRS) definition of: Adjusted Gross Income*, and *WAC 458-16A-120.*

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 preponderance of evidence.

The exemption status requirements are not met. The Assessor's determination is sustained for the 2020 assessment year.

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

Mailed on January 19, 2022
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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RCW 84.36.383…

*…(6) "Disposable income" means **adjusted gross income** as defined in the federal internal revenue code, as amended prior to January 1, 1989, or such subsequent date as the director may provide by rule consistent with the purpose of this section, plus all of the following items to the extent they are not included in or have been deducted from adjusted gross income:*

- *a) Capital gains, other than gain excluded from income under section 121 of the federal internal revenue code to the extent it is reinvested in a new principal residence;*
- *b) Amounts deducted for loss;*
- *c) Amounts deducted for depreciation;*
- *d) Pension and annuity receipts;*
- *e) Military pay and benefits other than attendant-care and medical-aid payments;*
- *f) Veterans benefits, other than:*
- *g) Federal social security act and railroad retirement benefits;*
- *h) Dividend receipts; and*
- *i) Interest received on state and municipal bonds.*

(7) "Income threshold 1" means:

- *a) For taxes levied for collection in calendar years prior to 2020, a combined disposable income equal to thirty thousand dollars; and*
- *b) For taxes levied for collection in calendar year 2020 and thereafter, a combined disposable income equal to the greater of "income threshold 1" for the previous year or forty-five percent of the county median household income, adjusted every five years beginning August 1, 2019, as provided in RCW 84.36.385(8).*

(8) "Income threshold 2" means:

- *a) For taxes levied for collection in calendar years prior to 2020, a combined disposable income equal to thirty-five thousand dollars; and*
- *b) For taxes levied for collection in calendar year 2020 and thereafter, a combined disposable income equal to the greater of "income threshold 2" for the previous year or fifty-five percent of the county median household income, adjusted every five years beginning August 1, 2019, as provided in RCW 84.36.385(8).*

(9) "Income threshold 3" means:

- *a) For taxes levied for collection in calendar years prior to 2020, a combined disposable income equal to forty thousand dollars; and*
- *b) For taxes levied for collection in calendar year 2020 and thereafter, a combined disposable income equal to the greater of "income threshold 3" for the previous year or sixty-five percent of the county median household income, adjusted every five years beginning August 1, 2019, as provided in RCW 84.36.385(8).*

Internal Revenue Service (IRS): Adjusted Gross Income

Adjusted Gross Income (AGI) is defined as gross income minus adjustments to income. Gross income includes your wages, dividends, capital gains, business income, retirement distributions as well as other income. Adjustments to Income include such items as Educator expenses, Student loan interest, Alimony payments or contributions to a retirement account. Your AGI will never be more than your Gross Total Income on you return and in some cases may be lower. Refer to the 1040 instructions (Schedule 1) for more information.

WAC 458-16A-120 - Senior citizen, disabled person, and disabled veteran exemption—Determining combined disposable income. …

…(2) ***Begin by calculating disposable income.*** *The assessor must determine the disposable income of the claimant, the claimant's spouse or domestic partner, and all cotenants. The assessor begins by obtaining a copy of the claimant's, the claimant's spouse's or domestic partner's, and any cotenant's federal income tax return. If the federal income tax returns are not provided, the assessor must calculate disposable income from copies of other income documents (e.g., W-2, 1099-R, 1099-INT, etc.). If the federal income tax returns are provided, adjusted gross income is found on the front pages of Form 1040, Form 1040A, and Form 1040EZ. Even if a federal income tax return is provided, an assessor may request copies of supporting documents to verify the amount of the claimant's combined disposable income. …*

…(d) ***Form 1040.*** *If a claimant provides a copy of the Form 1040, the assessor will calculate the disposable income for the person or couple filing the return by adding to the reported adjusted gross income all of the items described below, but only to the extent these items were excluded or deducted from gross income….*

…(ii) ***Capital gains.*** *If the federal income tax return shows capital gains or losses, the assessor examines a copy of the schedule or forms, if any, that were filed with the return. The assessor should examine the capital gains reported on Schedule D (Capital Gains and Losses) and on Forms 4684 (Casualty and Thefts), 4797 (Sales of Business Property), and 8829 (Business Use of Home).*

The assessor adds to adjusted gross income, any amount of capital gains reduced by losses or deductions on the schedules or forms listed above to determine the total capital gains. The amount of capital gains that were excluded or deducted from adjusted gross income must be added to the adjusted gross income to determine disposable income.

(iii) ***Losses.*** *Amounts deducted for losses are added to adjusted gross income to determine disposable income. Most losses are reported on the federal income tax return in parentheses to reflect that these loss amounts are to be deducted. Net losses are reported on Form 1040 as business losses, capital losses, other losses, rental or partnership-type losses, or as farm losses. The assessor adds these amounts to the adjusted gross income. Additionally, the assessor adds to adjusted gross income the amount reported as a penalty on early withdrawal of savings because the amount represents a loss under section 62 of the Internal Revenue Code.*

(A) The claimant only reports the net amount of these losses on the front page of the Form 1040 federal income tax return. A loss may be used on other schedules or forms to reduce income before being transferred to the front page of the tax return to calculate adjusted gross income. The assessor adds to the adjusted gross income the amount of losses used to reduce income on these other schedules and forms. The amount of losses that were used to reduce adjusted gross income must be added to the adjusted gross income to determine disposable income.

For example, a claimant reports a five thousand dollar capital loss on the front page of the 1040. On the Schedule D, the claimant reports two thousand dollars in long-term capital gains from the sale of Company X stock and seven thousand dollars in long-term capital losses from the sale of an interest in the Y limited partnership. The assessor has already added the five thousand dollar loss from the net capital loss reported on the front page of the tax return. The assessor would add onto adjusted gross income only the additional two thousand dollars in losses from the Schedule D that was used to offset the capital gain the claimant earned from the sale of Company X stock.

(B) The assessor should examine losses reported on Schedules C (Profit or Loss from Business), D (Capital Gains and Losses), E (Supplemental Income and Loss), F (Profit or Loss from Farming), and K-1 (Shareholder's Share of Income, Credits, Deductions, etc.), and on Forms 4684 (Casualty and Thefts), 4797 (Sales of Business Property), 8582 (Passive Activity Loss Limitations), and 8829 (Business Use of Home) to determine the total amount of losses claimed. …

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: WILLIAMS JAMES N & WILLIAMS VALERIE K ETAL

WILLIAMS JAMES N & WILLIAMS VALERIE K ETAL
PO Box 4
Yacolt, WA 98675

ACCOUNT NUMBER: 279237-000

PROPERTY LOCATION: 24914 NE WH Garner Rd
Yacolt, WA 98675

PETITION: 268

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	$	195,494		$	195,494
Improvements	$	525,570		$	479,506
Personal property					
ASSESSED VALUE	**$**	**721,064**	**BOE VALUE**	**$**	**675,000**

Date of hearing: December 14, 2021

Recording ID# WILLIAMS

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:
  - James Williams
  - Seth Williams (Son)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,560 square feet, built in 2005 and is of average construction quality located on 9.19 acres. The property includes a second residence measuring 1,560 square feet. The property includes two detached garages, both measuring 484 square feet.

The appellants referred to their submitted materials. Comparable sales were gathered from a realtor and the county records. The mean and mode of the comparables indicated a value for the subject of $575,000. The comparables were selected for similar land size, plus or minus roughly five acres. The Assessor's Office considers the best comparable to be property #223611-004 which has an assessed value of $539,465. That property is in a different assessor neighborhood and is closer in to Battle Ground, which brings the applicability into question. The subject property is unique in that it has a guest house, which functions as a secondary residence. The two buildings have separate utilities. The appellant submitted seven comparable sales [#231600-000 sold for $649,000 in November 2020; #277495-000 sold for $579,900 in September 2020; #229435-000 sold for $565,000 in February 2020; #274586-000 sold for $500,000 in June 2020; #275905-004 sold for $605,000 in June 2020; #276451-000 sold for $575,000 in August 2020; and #278205-000 sold for $575,000 in September 2020].

The appellant requested a value of $575,000.

The Assessor's evidence included two sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to $675,000 from $721,064.

The Assessor's suggested value of $675,000 best represents the market value of 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, 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 $675,000 as of January 1, 2021.

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

Mailed on January 19, 2022
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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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: **LANDGRAVER JAMIE**

LANDGRAVER JAMIE
1507 SE 169th Ct
Vancouver, WA 98683

ACCOUNT NUMBER: 130979-000

PROPERTY LOCATION: 3070 N Deboever Ln
Washougal, WA 98671

PETITION: 264

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	$	746,794		$	375,000
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**746,794**	**BOE VALUE**	**$**	**375,000**

Date of hearing: December 14, 2021

Recording ID# LANDGRAVER

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:
  - Chris Trotter (Spouse/Owner)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.01-acre parcel of bare land.

The appellant confirmed the details of the appraisal and the construction that had not begun at the time of appraisal. Ground was broken in October 2021. There is very minimal view from the property due to neighbor's trees, with the subject new construction having no view. The property was purchased eight years ago. There are only three acres of buildable land, due to riparian habitat and stream setbacks. The appellant's evidence included an appraisal performed by Matthew J. Fulmer of NW Valuation Group, LLC indicating a value of $375,000 for the site as of August 2021. The appraisal indicates a value of $1,375,000 for the subject property when the planned home project is completed. The appraisal was performed for the purpose of getting financing to begin construction. Construction was begun in October 2021.

The appellant requested a value of $370,000.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The appraisal supports a value of $375,000.

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 $375,000 as of January 1, 2021.

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

Mailed on January 19, 2022
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: **EASTMAN PATSY TRUSTEE**

EASTMAN PATSY TRUSTEE
25706 NE 153rd Ave
Battle Ground, WA 98604

ACCOUNT NUMBER: 226560-000

PROPERTY LOCATION: 25706 NE 153rd Ave
Battle Ground, WA 98604

PETITION: 263

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	$	181,508		$	181,508
Improvements	$	565,853		$	565,853
Personal property					
ASSESSED VALUE	**$**	**747,361**	**BOE VALUE**	**$**	**747,361**

Date of hearing: December 14, 2021

Recording ID# EASTMAN

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:
  - Sonya Eastman (Daughter)
  - Patsy Eastman
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,905 square feet, built in 1996 and is of good construction quality located on 1.19 acres. The property includes a detached garage measuring 1,200 square feet with an additional 400 square feet of office space.

The appellant stated that no updates have been made to the home. The bathroom would cost $20,000 to fix and another bathroom would be $35,000. To do flooring on one level would be $10,000. No comparable sales were submitted nor were any bids for costs to cure the issues mentioned.

The appellant requested a value of $628,390.

There was insufficient evidence provided to overcome the assessed value of $747,361.

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 $747,361 as of January 1, 2021.

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

Mailed on January 19, 2022
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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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: **OBRYANT ALEX & REED KENDRA L**

OBRYANT ALEX & REED KENDRA L
700 W 25th St
Vancouver, WA 98660

ACCOUNT NUMBER: 56100-000

PROPERTY LOCATION: 700 W 25th St
Vancouver, WA 98660

PETITION: 261

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	$	184,930		$	184,930
Improvements	$	239,720		$	212,070
Personal property					
ASSESSED VALUE	**$**	**424,650**	**BOE VALUE**	**$**	**397,000**

Date of hearing: December 14, 2021

Recording ID# OBRYANT

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 1.5-story residence with 1,414 square feet, built in 1927 and is of average construction quality located on 0.11 acres. The home includes an additional 994 square feet of unfinished basement space. The property includes a detached garage measuring 288 square feet.

The property was purchased for $255,000 in August 2019. The appellant's evidence included an appraisal performed by James Welch of Welch Appraisals indicating a value of $397,000 as of May 2021.

The appellant requested a value of $397,000.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The independent appraisal supports the requested value of $397,000.

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 $397,000 as of January 1, 2021.

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

Mailed on January 19, 2022
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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PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **PRIMACHENKO ALEKSANDR L**

PRIMACHENKO ALEKSANDR L
4110 NE 35th Ave
Vancouver, WA 98661

ACCOUNT NUMBER: 150048-064

PROPERTY LOCATION: 4110 NE 35th Ave
Vancouver, WA 98661

PETITION: 260

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	$	156,000		$	156,000
Improvements	$	268,859		$	268,859
Personal property					
ASSESSED VALUE	**$**	**424,859**	**BOE VALUE**	**$**	**424,859**

Date of hearing: December 14, 2021

Recording ID# PRIMACHENKO

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:
  - Aleksandr Primachenko
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,204 square feet, built in 2005 and is of average minus construction quality located on 0.14 acres.

The appellant referred to their submitted comparables, which have bigger lots than the subject. The comparables are 45-50 years older than the subject, but with similar square footage and remodels that bring them to strong similarity to the subject parcel. The appellant submitted three comparable sales [#100110-000 sold for $318,000 in January 2021; #149543-000 sold for $375,000 in April 2021; and #151549-000 sold for $402,500 in May 2021].

The appellant requested a value of $376,700.

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

The Assessor's comparable properties were closer in age, quality, and characteristics than the appellant's comparable properties. The Assessor's comparable sales support the assessed value of $424,859.

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 $424,859 as of January 1, 2021.

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

Mailed on January 19, 2022
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: **MIDNIGHT SUN LIVING TRUST**

MIDNIGHT SUN LIVING TRUST
C/O JON KALSBEEK
233 Rainbow Drive Ste. 13336
Livingston, TX 77399

ACCOUNT NUMBER: 192664-000

PROPERTY LOCATION: 20301 NE 96th Ave
Battle Ground, WA 98604

PETITION: 259

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	$	310,426		$	310,426
Improvements	$	676,378		$	564,574
Personal property					
ASSESSED VALUE	**$**	**986,804**	**BOE VALUE**	**$**	**875,000**

Date of hearing: December 14, 2021

Recording ID#: MIDNIGHT

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:
  - Jon Kalsbeek
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,453 square feet, built in 2004 and is of very good construction quality located on 5 acres. The property includes a barn measuring 1,250 square feet with a 750 square feet lean-to.

The appellant referred to the submitted materials. A nearby home on 96th sold for $735,000, which seems to be fair market value. The sales provided by the Assessor do not support the assessment of the subject, as all are well below the given assessment. From the purchase in October, the area increase of 11% would indicate a value of $833,610 or $763,000. The subject value should be $763,000 as of January 2021. Many repairs are needed for fogged windows, shower, HVAC, and plumbing in the kitchen needs replacement. The property was purchased for $740,000 in October 2019. The appellant submitted many comparable sales. Seven properties were provided in detail [#192679-000 sold for $525,000 in June 2020; #194111-050 sold for $850,000 in October 2020; #228273-000 sold for $675,000 in October 2020; #22696-000 sold for $610,000 in May 2020; #196537-000 sold for $865,000 in October 2020; #196017-000 sold for $650,000 in July 2020; and #236168-000 sold for $780,000 in July 2020].

The appellant requested a value of $763,000.

The Assessor's evidence included documentation detailing the property's circumstances and features, aerial maps, photos, a 2021 property information card, twelve sales adjusted for time, lists of sales, sales scatter charts, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The Assessor's three primary sales were all of comparable size and characteristics, but all had an adjusted sale price lower than the subject property. In addition, the appellant testified to several deficiencies to the subject property. The appellant's comparable sales and the Assessor's all indicate a lower value. The evidence provided supports a value of $875,000 which is also supported by a trending of the purchase price in 2019.

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 $875,000 as of January 1, 2021.

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

Mailed on January 19, 2022
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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