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: **BRANDT THOMAS & WOOD SANDRA LEANN**

BRANDT THOMAS & WOOD SANDRA LEANN
206 SE Weir St
Camas, WA 98607

ACCOUNT NUMBER: 91045-592

PROPERTY LOCATION: 206 SE Weir St
Camas, WA 98607

PETITION: 273

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	$	135,078		$	135,078
Improvements	$	196,946		$	169,546
Personal property					
ASSESSED VALUE	**$**	**332,024**	**BOE VALUE**	**$**	**304,624**

Date of hearing: December 15, 2021

Recording ID# BRANDT

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,644 square feet, built in 1935 and is of fair plus construction quality located on 0.13 acres. The property includes a detached garage measuring 300 square feet.

The appellant stated that the Assessor's offer letter of $304,624 was agreeable. The property was purchased for $289,990 in July 2019. The appellant submitted two comparable sales [#76568-004 sold for $318,000 in September 2019; and #78290-000 sold for $410,000 in June 2021]. The sale of parcel #78280-000 was unable to be considered due to age. The appellant's evidence included home inspection reports including special inspections for radon and asbestos.

The appellant requested a value of $289,559.

The Assessor's evidence included six sales adjusted for time, a 2021 property information card, and a cover letter recommending the assessed value be reduced to $304,624 from $332,024. The appellant agreed with the appraiser's findings.

The Assessor's suggested value of $304,624 was not completed by signatures by all parties but was agreed to by the appellant at the hearing.

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 $304,624 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: **PASCO BERNARD & PASCO KRYSTAL**

PASCO BERNARD & PASCO KRYSTAL
1931 H St
Vancouver, WA 98663

ACCOUNT NUMBER: 41980-000

PROPERTY LOCATION: 1931 H St
Vancouver, WA 98663

PETITION: 272

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	$	182,250		$	182,250
Improvements	$	231,630		$	231,630
Personal property					
ASSESSED VALUE	**$**	**413,880**	**BOE VALUE**	**$**	**413,880**

Date of hearing: December 15, 2021

Recording ID# PASCO

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is listed in the county records as a 2-story residence with 1,437 square feet, built in 1901 and is of average minus construction quality located on 0.1 acres. The property includes a detached garage measuring 572 square feet with 436 square feet above.

The appellant stated that the property is listed as 1,442 square feet but it is actually 1,296 square feet. Usable living space is diminished by dormered walls in the upper floor. It is listed as six bedrooms, but in fact only has three bedrooms. It is listed as having three full baths and a three-quarter bath, but in fact only has two full baths and a half bath. The home is a 1.5-story and not a 2-story. The appellant's evidence included documentation of floorplan and living space in the subject property.

The appellant requested a value of $399,331.

The Assessor should examine the information submitted by the appellant and make appropriate changes to the record and/or visit the property and make the appropriate changes to the property records and adjustments to the property value for the current and prior years if appropriate. The proper calculations have not been submitted to make a change in value.

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 $413,880 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **ROBERTSON RICHARD T**

ROBERTSON RICHARD T
PO Box 208
Washougal, WA 98671

ACCOUNT NUMBER: 127449-000

PROPERTY LOCATION: 3210 NW MCINTOSH RD
Camas, WA 98607

PETITION: 271

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	$	1,859,466		$	1,500,000
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**1,859,466**	**BOE VALUE**	**$**	**1,500,000**

Date of hearing: December 15, 2021

Recording ID# ROBERTSON

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 10.43-acre parcel of land. The property includes a general-purpose building measuring 1,440 square feet.

The appellant stated that they reviewed the properties used by the Assessor's Office. The comparables used include a parcel zoned commercial and varied lot sizes. The Assessor's breakdown on the property information card identifies a value for a homesite, which other subdividable properties do not have. The property could not have a home built on it without subdividing into 20 or 30 parcels, so there is no homesite. Parcel #986058-218 and #173193-000 were purchased for 3,852,000 for 36.25 acres, which is $106,384 per acre. The appellant submitted a comparable sale of four properties purchased as a set [#127375-000, #127377-000, #127414-000, and #127379-000 sold together for $1,106,000 in April 2019] and a comparable sale of three properties purchased as a set [#172555-000, #173178-000, and #986037-307 sold together for $1,350,000 in February 2018].

The appellant requested a value of $1,110,795, which was updated to $1,459,466 [The assessed value, less the indicated value of $400,000 for a homesite].

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

Two properties (#986057-808 with 9.54 acres and #986052-944 with 11.24 acres) in the Assessor's evidence indicates and average of over $139,000 per acre. The appellant requested value of $1,459,466 is $140,000 per acre. A value of $1,500,000 is supported.

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 $1,500,000 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **SMITH DURELL & SMITH PATRICIA**

SMITH DURELL & SMITH PATRICIA
10025 NE Ward Rd
Brush Prairie, WA 98606

ACCOUNT NUMBER: 207538-000

PROPERTY LOCATION: 10025 NE Ward Rd
Brush Prairie, WA 98606

PETITION: 284

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	$	486,187		$	486,187
Improvements	$	257,168		$	166,813
Personal property					
ASSESSED VALUE	**$**	**743,355**	**BOE VALUE**	**$**	**653,000**

Date of hearing: December 15, 2021

Recording ID# SMITHDP

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - John Marks
  - Dick Riley
- Appellant:
  - Durell Smith
  - Patricia Smith
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,193 square feet, built in 1985 and is of fair construction quality located on 34.01 acres. The property includes a general-purpose building measuring 768 square feet and a barn measuring 2,900 square feet.

The appellants stated that the property is still not usable. A real estate agent indicated a value around $600,000. It would likely not be worth converting the property to a different use. The appellant's evidence included a portion of an appraisal performed by Kitty Hardy of Appraisal Group indicating a value of $500,000 as of July 2020.

The appellant requested a value of $582,985.

The Assessor's evidence included four sales adjusted for time and a cover letter recommending no change to the assessed value.

The comparable properties identified by the Assessor were not qualitied comparable properties and cannot be appropriately used to value the property. The independent appraisal indicating a value of $500,000 is the best indicator. Using the prior year value trended to January 2021 indicates a value of $653,000.

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 $653,000 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **SMITH GREGG D & SMITH LAUREN M**

SMITH GREGG D & SMITH LAUREN M
2106 NE 384th Ct
Washougal, WA 98671

ACCOUNT NUMBER: 140681-000

PROPERTY LOCATION: 2106 NE 384th Ct
Washougal, WA 98671

PETITION: 283

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	$	281,732		$	281,732
Improvements	$	573,619		$	558,268
Personal property					
ASSESSED VALUE	**$**	**855,351**	**BOE VALUE**	**$**	**840,000**

Date of hearing: December 15, 2021

Recording ID# SMITHGL

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - John Marks
  - Dick Riley
- Appellant:
  - Gregg Smith
  - Lauren Smith
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,752 square feet, built in 2003 and is of good construction quality located on 5.22 acres. The home includes an additional 434 square feet of space above the attached garage. The property includes a detached garage measuring 672 square feet with 392 square feet above.

The appellants stated that a comparable property in the subdivision sold for $750,000. It may not have been an arms-length transaction, as no sign had been posted on the lot. The comparables from the Assessor average out to $800,000 or less. The property is being compared to others closer into town. The subject does not have the same amenities or benefits that the homes in town have. The area above the garage is accessed through the garage. It is listed as an apartment, but there is only a half bathroom and no kitchen. It is generally used for storage. The appellant submitted three comparable sales [#136851-000 sold for $751,150 in July 2020; #140679-000 sold for $750,000 in May 2020; and #140677-000 sold for $1,010,000 in September 2020].

The appellant requested a value of $800,000.

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

The area about the garage that is listed as an apartment should be classified as a storage area a small adjustment has be made to effect the change in the value and indicates a value of $840,000.

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 $840,000 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GARMAN DENNIS B & GARMAN KARI N TRUSTEES

GARMAN DENNIS B & GARMAN KARI N TRUSTEES
35006 SE 1st St
Washougal, WA 98671

ACCOUNT NUMBER: 141778-000

PROPERTY LOCATION: 35006 SE 1st St
Washougal, WA 98671

PETITION: 282

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	$	269,569		$	269,569
Improvements	$	466,873		$	437,603
Personal property					
ASSESSED VALUE	**$**	**736,442**	**BOE VALUE**	**$**	**707,172**

Date of hearing: December 15, 2021

Recording ID# GARMAN

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - John Marks
  - 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 2,980 square feet, built in 1979 and is of good construction quality located on 5 acres. The property includes a barn measuring 3,400 square feet and a detached garage measuring 1,075 square feet.

No detailed quantitative information was provided for Board review.

The appellant requested a value of $650,000.

The Assessor's evidence included three sales adjusted for time, 2021 property information cards, and a cover letter recommending the assessed value be reduced to $707,172 from $736,442 to account for deferred maintenance.

The Assessor's recommendation indicates a value of $707,172.

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 $707,172 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: **GARMAN DENNIS & GARMAN KARI TRUSTEE**

GARMAN DENNIS & GARMAN KARI TRUSTEE
35006 SE 1st St
Washougal, WA 98671

ACCOUNT NUMBER: 141770-000

PROPERTY LOCATION: (NO SITUS ADDRESS)
LOCATION: #48 SEC 28 T2N R4EWM 5.00A

PETITION: 281

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	$	236,361		$	236,361
Improvements	$	0		$	0
Personal property					
ASSESSED VALUE	**$**	**236,361**	**BOE VALUE**	**$**	**236,361**

Date of hearing: December 15, 2021

Recording ID# GARMAN

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5-acre parcel of bare land.

No detailed quantitative information was provided for Board review.

The appellant requested a value of $165,000.

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

The Assessor's value of $236,361 is not overcome.

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 $236,361 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **HILL ZACHARY & BENIGHT STEPHANIE ETAL**

HILL ZACHARY & BENIGHT STEPHANIE ETAL
4114 NE 56th St
Vancouver, WA 98661

ACCOUNT NUMBER: 157053-000

PROPERTY LOCATION: 4114 NE 56th St
Vancouver, WA 98661

PETITION: 280

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	$	171,835		$	171,835
Improvements	$	414,212		$	373,165
Personal property					
ASSESSED VALUE	**$**	**586,047**	**BOE VALUE**	**$**	**545,000**

Date of hearing: December 15, 2021

Recording ID# HILL

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

Attendees (all through virtual conference):
- Board of Equalization Members:
  - Daniel C. Weaver, Chairman
  - John Marks
  - 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 2,695 square feet, built in 1951 and is of average construction quality located on 0.49 acres. The property includes a detached garage measuring 360 square feet. The property also includes a detached garage measuring 746 square feet with 374 square feet of additional space.

The property was purchased for $545,000 in September 2020. The appellant's evidence noted an appraisal performed by Chad Brooks indicating a value of $558,000 as of August 2020. The appellant submitted three comparable sales [#10101-100 sold for $455,000 in March 2020; #29345-000 sold for $450,000 in June 2020; and #150115-000 sold for $445,000 in October 2020].

The appellant requested a value of $545,000.

The Assessor's evidence included three sales adjusted for time, 2021 property information cards, and a cover letter recommending the assessed value be reduced to $545,000 from $586,047.

The independent appraisal and Assessor's recommendation supports the value of $545,000.

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 $545,000 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: **BOWER BYARD**

BOWER BYARD
5565 E Evergreen Blvd, Apt 3106
Vancouver, WA 98661

ACCOUNT NUMBER: 35770-267

PROPERTY LOCATION: 5565 E Evergreen Blvd, Apt 3106
Vancouver, WA 98661

PETITION: 135

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	$	241,496		$	210,000
Personal property					
ASSESSED VALUE	**$**	**241,496**	**BOE VALUE**	**$**	**210,000**

Date of hearing: December 15, 2021

Recording ID# BOWER

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

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

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 1,236 square feet, built in 1972 and is of average construction quality. The unit includes ownership of a 240 square feet carport.

The appellant referred to their submitted materials. Although it was requested, nothing was received from the Assessor's Office. The comparables were selected for similarity to the subject property. The subject is on the first floor and has no river view. The complex requires piping replacement, which will cost an estimated $4,000,000-$15,000,000. The appellant submitted four comparable sales [#35770-286 sold for $175,000 in August 2020; #35770-274 sold for $200,000 in September 2020; #35770-268 sold for $185,000 in May 2019; and #35770-294 sold for $190,000 in December 2020] and a complete list of sales in the complex from 2020 and 2021. The appellant's evidence included an investigation report of the Shorewood East Condominiums piping by the Investigative Engineers Association.

The appellant requested a value of $210,000.

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

The appellant's comparable sales in proximity to the subject property and the looming piping repair to the complex support the requested value of $210,000.

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 $210,000 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. *****