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: **MCMACKIN RUSSELL L & MCMACKIN CHRIS**

MCMACKIN RUSSELL L & MCMACKIN CHRIS
13905 NW 55th Ave
Vancouver, WA 98685-1452

ACCOUNT NUMBER: 986042-155

PROPERTY LOCATION: 13905 NW 55th Ave
Vancouver, WA 98685-1452

PETITION: 288

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	$	161,460		$	161,460
Improvements	$	459,652		$	459,652
Personal property					
ASSESSED VALUE	**$**	**621,112**	**BOE VALUE**	**$**	**621,112**

Date of hearing: December 16, 2021

Recording ID# MCMACKIN

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:
  - Russell McMackin
  - Chris McMackin
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,380 square feet, built in 2018 and is of good minus construction quality located on 0.26 acres.

The appellants referred to their submitted comparable sales. All of the comparable sales came in at less than the assessed value for the subject. The homes selected are in Ridgefield but are the same model and builder as the subject property. The appellant submitted three comparable sales [#986046-522 sold for $523,990 in January 2020; #986038-601 sold for $540,000 in May 2020; and #986044-307 sold for $557,900 in July 2020].

The appellant requested a value of $540,000.

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 Assessor's comparable sales were in the immediate area and adjusted for time of sale. The appellant did not delineate the reason why the Assessor's comparable sales were incorrect. The Assessor's evidence supports a value of $621,112.

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 $621,112 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: **MULDER WALTER H & MULDER MICHELLE E**

MULDER WALTER H & MULDER MICHELLE E
1925 N 9th St
Washougal, WA 98671-6201

ACCOUNT NUMBER: 132414-006

PROPERTY LOCATION: 1925 N 9th St
Washougal, WA 98671-6201

PETITION: 287

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	$	209,500		$	209,500
Improvements	$	671,455		$	671,455
Personal property					
ASSESSED VALUE	**$**	**880,955**	**BOE VALUE**	**$**	**880,955**

Date of hearing: December 16, 2021

Recording ID# MULDER

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:
  - Walter Mulder
  - Michelle Mulder
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 4,261 square feet, built in 2004 and is of good plus construction quality located on 0.31 acres.

The appellants stated that the subject property does not have a view of Mt. Hood and has a 10% smaller lot compared to the rest of the subdivision. The subject only has a view from one level. The appellant submitted one valid comparable sale [#132414-016 sold for $740,000 in December 2020]. The older sales submitted were not able to be considered.

The appellant requested a value of $860,955.

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

The appellant did not have sufficient evidence to prove the Assessor was incorrect and that another value was the correct 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 $880,955 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: **PIERSON JANINE L HOOK & PIERSON CHARLES E**

PIERSON JANINE L HOOK & PIERSON CHARLES E
15917 NE Union Rd, Unit 112
Ridgefield, WA 98642

ACCOUNT NUMBER: 101403-524

PROPERTY LOCATION: 2126 NE 77th Ave
Vancouver, WA 98664

PETITION: 285

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	$	298,175		$	298,175
Personal property					
ASSESSED VALUE	**$**	**298,175**	**BOE VALUE**	**$**	**298,175**

Date of hearing: December 16, 2021

Recording ID# PIERSON

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:
  - Janine Pierson
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story condominium residence with 1,555 square feet, built in 1997 and is of fair plus construction quality.

The appellant referred to the submitted materials. All sales since August 2020 have had to sell at reduced prices, in anticipation of a coming special assessment in the complex. There is major water damage that will cost roughly $22,000 to $35,000. This has reduced sale prices roughly $25,000. The appellant submitted three comparable sales [#101403-352 sold for $220,000 in October 2020; #101403-408 sold for $265,000 in December 2020; and #101403-370 sold for $245,000 in January 2021]. The appellant's evidence also included a tax sheet showing a net rental income of $8,178 for 2020 and a document indicating an upcoming cost of roughly $22,000 for siding repairs.

The appellant requested a value of $253,285.

The Assessor's evidence included seven sales adjusted for time, a 2021 property information card, email discourse, and a cover letter recommending no change to the $298,175 assessed value.

The Assessor's comparable sales were in the same complexes and all sold at a value per square foot higher than the per square foot value of the subject property. The assessment has not yet been levied on the condo and cannot be considered at this time. The appellant has not overcome the assessed value of $298,175.

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 $298,175 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: **ECKERT KAREN E**

ECKERT KAREN E
PO Box 428
La Center, WA 98629

ACCOUNT NUMBER: 266402-000

PROPERTY LOCATION: 34204 NE 79th Ave
La Center, WA 98629

PETITION: 297

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	$	45,328		$	45,328
Improvements	$	150,344		$	4,402
Personal property					
ASSESSED VALUE	**$**	**195,672**	**BOE VALUE**	**$**	**49,730**

Date of hearing: December 16, 2021

Recording ID# ECKERT

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:
  - Sandra Laycock (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 2,523 square feet, built in 2006 and is of average construction quality located on 1 acres.

The appellant's representative stated that the subject acre is in the middle of an Agriculture-20 designation. Nothing can be changed with the property as it is non-conforming. It cannot be sold, built on, or divided. The manufactured home is 15 years old and is continuing to deteriorate. It cannot be sold without being moved off of the property, which would cost roughly $18,000 to do and would require significant repairs. The appellant's evidence included a letter detailing the property's circumstances. The J.D. Power estimate of value for the subject mobile home is $70,293, but if moved for resale is estimated around $45,690.

The appellant requested a value of $49,730.

The mobile home cannot be sold on the premises because the property is not a legal lot. A special arrangement was made so that she and her sister in another location on the same aggregate land could finance their mobile homes on a piece of property. The cost to move the home and the condition of the home precludes it from being moved at an economical value. The land cannot be sold separately therefore the value estimated by JD Power is appropriate at $49,730 including the ability to use the land.

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 $49,730 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: **MERRELL SHELLEY R & MERRELL BRANDON**

MERRELL SHELLEY R & MERRELL BRANDON
34210 NE 79th Ave
La Center, WA 98629

ACCOUNT NUMBER: 266399-000

PROPERTY LOCATION: 34210 NE 79th Ave
La Center, WA 98629

PETITION: 296

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	$	46,498		$	46,498
Improvements	$	164,913		$	2,502
Personal property					
ASSESSED VALUE	**$**	**211,411**	**BOE VALUE**	**$**	**49,000**

Date of hearing: December 16, 2021

Recording ID# MERRELL

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:
  - Sandra Laycock (Representative)
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,892 square feet, built in 2003 and is of good construction quality located on 1 acres.

The appellant's representative stated that the subject acre is in the middle of an Agriculture-20 designation. Nothing can be changed with the property as it is non-conforming. It cannot be sold, built on, or divided. The manufactured home is 20 years old and is continuing to deteriorate. It cannot be sold without being moved off of the property, which is difficult to do. The appellant's evidence included a letter detailing the property's circumstances. The estimated value of the subject mobile home is $36,014.

The appellant requested a value of $49,000.

The mobile home cannot be sold on the premises because the property is not a legal lot. A special arrangement was made so that she and her sister in another location on the same aggregate land could finance their mobile homes on a piece of property. The cost to move the home and the condition of the home precludes it from being moved at an economical value. The land cannot be sold separately therefore the value estimated by JD Power is appropriate at $49,000 including the ability to use the land.

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 $49,000 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: **CHEN CHI FANG & XUE YI**

CHEN CHI FANG & XUE YI
31314 NE 94th Cir
Camas, WA 98607

ACCOUNT NUMBER: 136918-000

PROPERTY LOCATION: 31314 NE 94th Cir
Camas, WA 98607

PETITION: 89

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	$	216,629		$	216,629
Improvements	$	839,884		$	839,884
Personal property					
ASSESSED VALUE	**$**	**1,056,513**	**BOE VALUE**	**$**	**1,056,513**

Date of hearing: December 16, 2021

Recording ID# CHENXUE

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:
  - Yi Xue
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 5,121 square feet, built in 2002 and is of good plus construction quality located on 5 acres. The property includes a detached garage measuring 1,296 square feet.

The appellant stated that the comparables used by the Assessor do not have comparable circumstances to the subject property. They are in a more central area and do not have the homeowner's association issues that the subject neighborhood is experiencing. The appellant submitted two comparable sales [#137148-000 sold for $845,205 in November 2020; and #137132-000 sold for $950,000 in June 2021].

The appellant requested a value of $974,000.

The Assessor's evidence included four 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 comparable sales provided by the Assessor show better comparison to the subject property than the appellant comparable sales. In addition, the value for 2021 is a reasonable increase from the 2020 value determined by the BOE with sufficient comparable sales provided by the appellant.

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 $1,056,513 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: **KEPLINGER PHILLIP & KEPLINGER TERESA**

KEPLINGER PHILLIP & KEPLINGER TERESA
2401 NE 387th Ave
Washougal, WA 98671

ACCOUNT NUMBER: 140678-000

PROPERTY LOCATION: 2401 NE 387th Ave
Washougal, WA 98671

PETITION: 294

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	$	260,897		$	260,897
Improvements	$	750,501		$	750,501
Personal property					
ASSESSED VALUE	**$**	**1,011,398**	**BOE VALUE**	**$**	**1,011,398**

Date of hearing: December 16, 2021

Recording ID# KEPLINGER

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:
  - Teresa Keplinger
  - Phillip Keplinger
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,326 square feet, built in 2006 and is of good plus construction quality located on 5.17 acres. The property includes a detached garage measuring 1,428 square feet with 594 square feet above.

The appellants stated that due to limited inventory, homes are going at over their true value. A detached garage with storage above has been added to the property since purchase, but no changes have been made to the home. The appellant submitted eighteen sales from 2019 through 2021. The sale prices ranged from $550,000 [#209903-000] to $1,010,000 [#140677-000]. The appellant's evidence included market action reports detailing sale trends.

The appellant requested a value of $935,495.

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

The Assessor comparable sales in the immediate area included the property across the street which was also included in the appellant’s comparable sales. The property with a bit less square footage and less outbuildings sold in September 2020 for $1,010,000 (time adjusted to $1,047,006). This is the best indicator of the subject property along with the other Assessor’s comparable sales.

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 $1,011,398 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: **MCLARRIN DAVID K & MCLARRIN ANN MARIE**

MCLARRIN DAVID K & MCLARRIN ANN MARIE
2312 NW 369th St
La Center, WA 98629

ACCOUNT NUMBER: 257597-000

PROPERTY LOCATION: 2312 NW 369th St
La Center, WA 98629

PETITION: 293

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	$	355,273		$	355,273
Improvements	$	169,724		$	169,724
Personal property					
ASSESSED VALUE	**$**	**524,997**	**BOE VALUE**	**$**	**524,997**

Date of hearing: December 16, 2021

Recording ID# MCLARRIN

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 940 square feet, built in 1947 and is of fair construction quality located on 20 acres. The home includes an additional 940 square feet of unfinished basement space. The property includes a detached garage measuring 480 square feet.

The appellant's evidence included a detailed list of sales adjusted for time, indicating an average value for the subject property of $243,516.

The appellant requested a value of $358,676.

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

The Assessor's comparable sales clearly describe how the properties compare to the subject property to determine the value.

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 $524,997 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: **FISCHER JENNIFER & RABALAIS ERICCA**

FISCHER JENNIFER & RABALAIS ERICCA
645 NW Brady Rd
Camas, WA 98607

ACCOUNT NUMBER: 92231-026

PROPERTY LOCATION: 645 NW Brady Rd
Camas, WA 98607

PETITION: 291

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	$	257,750		$	257,750
Improvements	$	560,470		$	498,250
Personal property					
ASSESSED VALUE	**$**	**818,220**	**BOE VALUE**	**$**	**756,000**

Date of hearing: December 16, 2021

Recording ID# RABALAIS

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:
  - Ericca Rabalais
- Assessor:
  - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,108 square feet, built in 2002 and is of good construction quality located on 0.24 acres.

The appellant stated that the home was in poor shape when purchased in 2019 and has continued to deteriorate. There are consistent issues with water intrusion and replacement specialty materials are difficult to acquire. The property was purchased for $660,000 in July 2019. The appellant's evidence included a bid by Best Choice to perform siding repairs and other remedies for $42,240; and a bid by Henderson & Daughter to replace exterior doors and windows for $19,360 as of September 30, 2021.

The appellant requested a value of $733,102.

The assessed value of $818,220 less the allowance for siding, doors, and windows indicates a value of $756,000.

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 $756,000 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. *****