



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LANDIS RICHARD & LANDIS PATRICIA

LANDIS RICHARD & LANDIS PATRICIA
4417 NE 312th Ave
Camas, WA 98607

ACCOUNT NUMBER: 139373-000

**PROPERTY LOCATION: 4417 NE 312th Ave
Camas, WA 98607**

PETITION: 303

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 273,101	\$ 272,601
Improvements	\$ 250,234	\$ 228,639
Personal property		
ASSESSED VALUE	\$ 523,335	BOE VALUE \$ 501,240

Date of hearing: January 4, 2022

Recording ID# LANDIS

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Rose

Appellant:
Richard Landis

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,840 square feet, built in 1972 and is of average construction quality located on 13.82 acres. The home includes an additional 132 square feet of unfinished basement space. The property includes four general-purpose buildings measuring 800 square feet, 600 square feet, 1,000 square feet, and 864 square feet. The property also includes a machine shed measuring 1,200 square feet.

The appellant stated that a portion of the subject property was coopted into the public road on accident, removing 920 square feet of land. The home was built in 1924, but it is considered by the Assessor's Office to have been built in 1972. There are inferior construction methods in the home, like an entirely dirt basement and barbed wire having been used to reinforce concrete. The home was built long before building permits were a requirement. A water line from 1924 had been providing 5,000 gallons of untreated water per month from a local creek to the house. The line had to be removed in 1987 and was replaced with a well for safety reasons. The appellant's evidence included documentation showing the encroaching pavement and construction issues in the home.

The appellant requested a value of \$225,000.

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

The evidence provided by the appellant supports the age and condition of the home and the use of appellants land for a road without indication of an easement. The subject improvements should not be increased because of age and condition and a \$500 reduction in the land value is estimated due to the road encroachment.

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 \$501,240 as of January 1, 2021.

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

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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: HALLOCK THEODORE M & HALLOCK FRANCES M

HALLOCK THEODORE M & HALLOCK FRANCES M
25705 NE 74th Ct
Battle Ground, WA 98604

ACCOUNT NUMBER: 227393-008

PROPERTY LOCATION: 25705 NE 74th Ct
Battle Ground, WA 98604

PETITION: 305

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	\$	287,076	\$	287,076
Improvements	\$	679,197	\$	602,924
Personal property				
ASSESSED VALUE	\$	966,273	BOE VALUE	\$ 890,000

Date of hearing: January 4, 2022

Recording ID# HALLOCK

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Rose

Appellant:
Theodore Hallock
Frances Hallock (Spectator)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,620 square feet, built in 2001 and is of good construction quality located on 1.94 acres.

The appellant referred to their submitted comparables. Traffic around the neighborhood has increased significantly, reducing the quality of life in the subdivision. A stand of nearby trees was removed, creating further noise, reducing privacy, and exposing the neighborhood to wind. The wind carries manure smell up from the farm nearby. Mailboxes have been broken into several times. The home at 25719 NE 74th Court sold on 12/18/19 for \$850,000 after reducing their original price of \$1,200,000 due to buyers disliking the road noise. The home at 25615 NE 74th Court sold on 5/15/2020 for \$830,000 after reducing their original price several times, even having renovations and a large lot. The home at 7220 NE 254th Street sold on 7/26/21 for \$1,701,000. The home at 25517 NE 74th Court sold on 11/19/21 for \$899,000 after being listed and delisted several times. The home at 25501 NE 74th Court sold on 9/19/21 for \$1,514,000 after sitting on the market. The home next door, listed as Comparable #1 in the evidence, has more square footage and sold for less than the subject property. The subject has a steep hill behind them that is not usable land, leaving only about an acre of usable land. The subject should have an assessed value of \$872,408. The appellant submitted four comparable sales [#227393-006 sold for \$830,000 in June 2020; #213344-000 sold for \$791,000 in August 2020; #119205-013 sold for \$565,000 in June 2020; and #227393-004 sold for \$899,000 in November 2021].

The appellant requested a value of \$872,408.

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 Assessor used property #178955-015 in their analysis which distorts the overall value of the subject because it is 5 acres of better appeal. The appellant comparable sales along with the other three Assessor comparable sales (especially #227303-006 and #227393-004 on the same street as the subject) support a value of \$890,000.

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 \$890,000 as of January 1, 2021.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: TULLY KEVIN J & LYNCH EMILY S

TULLY KEVIN J & LYNCH EMILY S
400 W Humphrey St
Yacolt, WA 98675

ACCOUNT NUMBER: 66590-000

**PROPERTY LOCATION: 400 W Humphrey St
Yacolt, WA 98675**

PETITION: 306

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 101,400	\$ 101,400
Improvements	\$ 329,378	\$ 288,600
Personal property		
ASSESSED VALUE	\$ 430,778	BOE VALUE \$ 390,000

Date of hearing: January 4, 2022

Recording ID# TULLY

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Rose

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,194 square feet, built in 2016 and is of average construction quality located on 0.23 acres.

The property was purchased for \$325,000 in April 2019. The appellant's evidence referenced an appraisal performed by Robert Jensen indicating a value of \$328,000 as of April 2019. The appellant submitted three comparable sales [#986042-552 sold for \$375,000 in June 2020; #66660-000 sold for \$324,220 in August 2020; and #64523-076 sold for \$388,000 in August 2020].

The appellant requested a value of \$390,000.

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

All three of the appellant comparable sales and one of the two Assessor comparable sales all support a value of \$390,000.


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 \$390,000 as of January 1, 2021.

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

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PETERSEN WAYNE G & PETERSEN SUSAN K TRUSTEES

PETERSEN WAYNE G & PETERSEN SUSAN K TRUSTEES
2209 NE 387th Ave
Washougal, WA 98671

ACCOUNT NUMBER: 140684-000

**PROPERTY LOCATION: 2209 NE 387th Ave
Washougal, WA 98671**

PETITION: 307

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	\$ 280,687	\$ 280,687
Improvements	\$ 728,676	\$ 699,313
Personal property		
ASSESSED VALUE	\$ 1,009,363	BOE VALUE \$ 980,000

Date of hearing: January 4, 2022

Recording ID# PETERSEN

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Rose

Appellant:
Wayne Petersen
Susan Petersen (Spectator)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,224 square feet, built in 2008 and is of very good construction quality located on 5.15 acres.

The appellant noted some corrections. Sale 2 does have a substantial view of Portland. The notation of "Property 3" in the evidence should indicate Property 2. Property 2 is six years newer, nearly 2,000 square feet larger with high end appliances, an outdoor entertainment area, and a view of Portland. The Assessor is comparing the subject to homes in Camas, but the subject is miles away in Washougal. It is in the Bear Prairie area, nine miles from Highway 14. Being in Washougal as opposed to Camas and so far out of town, the home's value is likely reduced by several hundred thousand. The appellant submitted two comparable sales [#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 \$893,200.

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

The market values of property in the same neighborhood provide the best measure for the subject property. Using a value of the average of the only two properties in the same neighborhood as the subject yields a value of approximately \$926,000. Using the price per square foot of \$232 for #140679-000 yields a value of \$980,000.


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 \$980,000 as of January 1, 2021.

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

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: TOMAYER EDWARD J & TOMAYER GEORGINE

TOMAYER EDWARD J & TOMAYER GEORGINE
700 Washington St Unit 1023
Vancouver, WA 98660

ACCOUNT NUMBER: 48170-060

PROPERTY LOCATION: 700 Washington St Unit 1023
Vancouver, WA 98660

PETITION: 310

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 0	\$ 0
Improvements	\$ 529,362	\$ 445,000
Personal property		
ASSESSED VALUE	\$ 529,362	BOE VALUE \$ 445,000

Date of hearing: January 4, 2022

Recording ID# TOMAYER

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Rose

Appellant:
Edward Tomayer

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium residence with 1,023 square feet, built in 2004 and is of very good plus construction quality.

The appellant stated that they live on the 10th floor of the Vancouver Center in downtown. It would not be allowed as a condominium by today's condominium laws. It's very difficult to get a loan due to this, making most sales cash-only. Every unit in the building has the exact same construction age and materials unless an internal remodel has been done. In 2015, a similar discrepancy happened and was able to be resolved through review by the Assessor's Office. The subject is the smallest unit in the building which seems to have impacted the Assessor's cost tables. A flat valuation was applied, which adhered to annual increases. In 2021, the flat valuation was removed. The average of the Assessor's comparables indicates a value of \$385.79 per square foot but the assessment of the subject is \$517 per square foot. Unit 930 sold for \$406 per square foot and had been significantly upgraded inside. On the 10th floor, only the subject and one other unit have had their views completely obstructed by the waterfront construction. All other units and sales used as comparables have significantly greater square footage. The appellant submitted three comparable sales [#38470-018 sold for \$545,000 in January 2020; #38470-022 sold for \$562,500 in October 2020; and #48170-052 sold for \$679,900 in September 2020].

The appellant requested a value of \$445,000.

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 appellant analysis correctly supports that the Assessed value is incorrectly too high. The value of the two units on the 9th floor on a per square foot basis, with a small premium for the 10th floor, supports the value requested by the appellant of \$445,000.

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 \$445,000 as of January 1, 2021.

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

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PIERCE STEPHEN J

PIERCE STEPHEN J
13818 NW 10th Ct Unit D
Vancouver, WA 98685

ACCOUNT NUMBER: 117901-042

PROPERTY LOCATION: 13818 NW 10th Ct, Unit D
Vancouver, WA 98685

PETITION: 311

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 0	\$ 0
Improvements	\$ 291,658	\$ 253,166
Personal property		
ASSESSED VALUE	\$ 291,658	\$ 253,166

Date of hearing: January 4, 2022

Recording ID# PIERCE

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Rose

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story condominium residence with 1,577 square feet, built in 1989 and is of average construction quality.

The appellant submitted three comparable sales [#117901-062 sold for \$255,000 in April 2021; #117899-888 sold for \$242,000 in September 2020; and #117899-874 sold for \$262,500 in May 2021].

The appellant requested a value of \$253,166.

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

The appellant's comparable property sales were all the same size and approximate age as the subject property and sold before and after the assessment date. The sales support the requested value of \$253,166.

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 \$253,166 as of January 1, 2021.

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

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ROSE VALLEY ESTATES LLC

ROSE VALLEY ESTATES LLC
C/O BRENDA CHRISTINA
8320 NE HWY 99
VANCOUVER, WA 98665

ACCOUNT NUMBER: 107021-730

**PROPERTY LOCATION: 10901 NE 69TH ST
VANCOUVER, WA 98662**

PETITION: 1491

ASSESSMENT YEAR: Valued January 1, 2019 TAXES PAYABLE IN: 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$ 112,388	\$ 66,958
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 112,388	BOE VALUE \$ 66,958

Date of hearing: January 4, 2022

Recording ID# ROSEVALLEY5&9

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Rose

Appellant:
Brenda Christina

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.15-acre mobile home lot.

The appellant stated that the group of appeals was appealed previously and then appealed to the state. The resulting decision should apply to the two subject parcels. The appellant's evidence included documentation of the Board of Equalization decision and Board of Tax Appeals decisions of the rest of the complex that the subject property is in.

The appellant requested a value of \$54,000.

The sales comparisons used for the complex detail development lot sales adjusted for "carrying costs and conversion costs". The Assessor did not delineate or show the basis of determining the cost reduction for a discount from the sales value of "comparable " lots. The evidence provided supports a value of \$66,958. See Exhibit A.

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 \$66,958 as of January 1, 2019.

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

Mailed on February 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

EXHIBIT A

The appellant provided an income approach for the valuation of the park in total. Using that information and the Assessor's capitalization rate the income approach is recalculated as follows:

<i>Using the appellant's income statement and making some modifications the income approach is as follows:</i>		
Net rent income	(\$547 per lot)	\$ 269,121
Direct Expense		\$ 67,209
Less:		
Pass thru reimbursement		\$ 16,396
Other income		\$ 1,544
		<u>\$ 17,840</u>
Plus 4% G & A Management		\$ 13,456
Net operating costs		<u>\$ 62,825</u>
Net operating income before depreciation & Interest		<u>\$ 206,296</u>
Use Assessor capitalization rate of 7.5146%		<u>\$ 2,756,269</u>
Value per lot of 41 lots		<u>\$ 66,958</u>
Assessor comparable sales of manufactured home properties is \$73,000 per lot. No details were provided. The Assessor's actual average capitalization rate was 6.44% with a range of 4.13% to 8.79%.		



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ROSE VALLEY ESTATES LLC

ROSE VALLEY ESTATES LLC
C/O BRENDA CHRISTINA
8320 NE HWY 99
VANCOUVER, WA 98665

ACCOUNT NUMBER: 107021-738

**PROPERTY LOCATION: 10913 NE 69TH ST
VANCOUVER, WA 98662**

PETITION: 1492

ASSESSMENT YEAR: Valued January 1, 2019 TAXES PAYABLE IN: 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	\$	112,388	\$	66,958
Improvements	\$	0	\$	0
Personal property				
ASSESSED VALUE	\$	112,388	BOE VALUE	\$ 66,958

Date of hearing: January 4, 2022

Recording ID# ROSEVALLEY5&9

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

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

Brenda Christina

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.14-acre mobile home lot.

The appellant stated that the group of appeals was appealed previously and then appealed to the state. The resulting decision should apply to the two subject parcels. The appellant's evidence included documentation of the Board of Equalization decision and Board of Tax Appeals decisions of the rest of the complex that the subject property is in.

The appellant requested a value of \$54,000.

The sales comparisons used for the complex detail development lot sales adjusted for "carrying costs and conversion costs". The Assessor did not delineate or show the basis of determining the cost reduction for a discount from the sales value of "comparable " lots. The evidence provided supports a value of \$66,958. See Exhibit A.

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 \$66,958 as of January 1, 2019.

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

Mailed on February 3, 2022
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Vancouver, WA 98660-5000
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

EXHIBIT A

The appellant provided an income approach for the valuation of the park in total. Using that information and the Assessor's capitalization rate the income approach is recalculated as follows:

<i>Using the appellant's income statement and making some modifications the income approach is as follows:</i>		
Net rent income	(\$547 per lot)	\$ 269,121
Direct Expense		\$ 67,209
Less:		
Pass thru reimbursement		\$ 16,396
Other income		\$ 1,544
		<hr/>
		\$ 17,840
Plus 4% G & A Management		\$ 13,456
Net operating costs		\$ 62,825
		<hr/>
Net operating income before depreciation & Interest		\$ 206,296
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Use Assessor capitalization rate of 7.5146%		\$ 2,756,269
		<hr/>
Value per lot of 41 lots		\$ 66,958
Assessor comparable sales of manufactured home properties is \$73,000 per lot. No details were provided. The Assessor's actual average capitalization rate was 6.44% with a range of 4.13% to 8.79%.		