



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KINSEY GEORGE H & KINSEY LAURIE H TRUSTEES

KINSEY GEORGE H & KINSEY LAURIE H TRUSTEES
8811 NE 312th Ave
Camas, WA 98607

ACCOUNT NUMBER: 136905-000

**PROPERTY LOCATION: 8811 NE 312th Ave
Camas, WA 98607**

PETITION: 485

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	\$ 214,942	\$ 214,942
Improvements	\$ 837,808	\$ 837,808
Personal property		
ASSESSED VALUE	\$ 1,052,750	BOE VALUE \$ 1,052,750

Date of hearing: January 20, 2022

Recording ID# KINSEY

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:
George Kinsey

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 5,064 square feet, built in 1999 and is of good construction quality located on 5.03 acres. The home includes an additional 1,469 square feet of unfinished basement space.

The appellant stated that they collected comparables within a similar square footage and in ranch style, like the subject. Very few properties of similar characteristics sold recently. The comparables submitted by the Assessor's Office are not closely comparable to the subject property. By adjusting the gathered comparables and those from the Assessor's Office, a more appropriate adjustment to the structure was indicated at around a 10.7% increase, \$796,866. The appellant's estimate of true and fair value for the structure was updated to \$796,866, for an updated total estimate of \$1,011,808. The appellant submitted four comparable sales [#137148-000 sold for \$830,000 in November 2020; #173156-020 sold for \$728,008 in December 2020; #171134-000 sold for \$860,000 in July 2020; and #174577-000 sold for \$670,000 in March 2020].

The appellant requested a value of \$952,879, which was updated to \$1,011,808.

The Assessor's evidence included 4 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.

Two of the appellants comparable properties indicate a value per square foot exceeding \$210 per square foot and all four of the Assessor's exceeded \$210 per square foot while the assessed value of the subject property is calculated at \$208 per square foot. The assessed value of \$1,052,750 is supported by the adjusted sales value of the comparable sales.

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 \$1,052,750 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: CAMPBELL DAVID W & CAMPBELL ANNA DUBROVSKAYA

CAMPBELL DAVID W & CAMPBELL ANNA DUBROVSKAYA
15909 NE 205th Ave
Brush Prairie, WA 98606

ACCOUNT NUMBER: 204008-042

PROPERTY LOCATION: 15909 NE 205th Ave
Brush Prairie, WA 98606

PETITION: 492

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:

	ASSESED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$	234,432	\$	234,432
Improvements	\$	728,563	\$	695,568
Personal property				
ASSESED VALUE	\$	962,995	BOE VALUE	\$ 930,000

Date of hearing: January 20, 2022

Recording ID# CAMPBELL

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 2,894 square feet, built in 2013 and is of very good construction quality located on 0.88 acres. The property includes a detached garage measuring 1,432 square feet with 714 square feet beside and 195 square feet above. The property also includes a shed measuring 324 square feet.

The appellant submitted three comparable sales [#205799-020 sold for \$880,000 in October 2020; #20716-400 sold for \$673,000 in October 2020; and #196993-000 sold for \$655,000 in September 2021].

The appellant requested a value of \$802,000.

The Assessor's evidence included 3 sales adjusted for time and a cover letter recommending no change to the assessed value.

The appellant's comparable sales were all 2-story homes which are not comparable to ranch style homes. Only two of the Assessor's homes are true ranches. The evidence provided supports a value of \$930,000.


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 \$930,000 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: CASTLE TROY S

CASTLE TROY S
2310 NE 387th Ave
Washougal, WA 98671

ACCOUNT NUMBER: 140685-000

PROPERTY LOCATION: 2310 NE 387th Ave
Washougal, WA 98671

PETITION: 496

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	\$ 283,911	\$ 283,911
Improvements	\$ 779,824	\$ 708,058
Personal property		
ASSESSED VALUE	\$ 1,063,735	BOE VALUE \$ 991,969

Date of hearing: January 20, 2022

Recording ID# CASTLE

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:
Troy Castle

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,427 square feet, built in 2003 and is of good plus construction quality located on 5.46 acres. The property includes a secondary living structure measuring 1,444 square feet with 350 square feet above the garage.

The appellant stated that the Assessor's evidence was not received. The subject property is 3,400 square feet with three bedrooms, three and a half baths. Comparable 1 [#140679-000] is directly behind the subject property and is roughly 100 yards away. It is similar square footage to the subject, with a 1,350 square foot shop outbuilding and sold for \$750,000 in May 2020. Comparable 3 [#136851-000] is in the more desirable Camas school district and sold for \$750,150 in July 2020. It has a view, whereas the subject does not, and 3,062 square feet not including the basement and additional buildings. The subject home is only one story with a plywood storage area that is being considered a half-story by the Assessor's Office. The appellant submitted two comparable sales [#140679-000 sold for \$750,000 in May 2020; and #136851-000 sold for \$750,150 in July 2020].

The appellant requested a value of \$925,000.

The Assessor's evidence included 4 sales adjusted for time, 2021 property information cards, and a cover letter recommending the assessed value be reduced to \$991,969.

The appellant's property includes a separate dwelling of 1,444 square feet which makes the comparison to the appellants comparable sales inappropriate. The Assessor's comparable sales better compare in value to the appellant's comparable sales. The Assessor's suggested revised value of \$991,969 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 \$991,969 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: SWENSON STEVEN CARL & TRAN ANH THUY

SWENSON STEVEN CARL & TRAN ANH THUY
2000 Todd Road
Vancouver, WA 98661

ACCOUNT NUMBER: 30198-000

PROPERTY LOCATION: 2000 Todd Road
Vancouver, WA 98661

PETITION: 497

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	\$	179,696	\$	179,696
Improvements	\$	173,886	\$	150,304
Personal property				
ASSESSED VALUE	\$	353,582	BOE VALUE	\$ 330,000

Date of hearing: January 20, 2022

Recording ID#: SWENSON

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:
Steve Swenson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 991 square feet, built in 1939 and is of fair construction quality located on 0.32 acres. The home includes an additional 480 square feet of unfinished basement space. The property includes a detached garage measuring 240 square feet with a carport measuring 240 square feet.

The appellant stated that the home was purchased in December 2019 for \$289,000. Multiple duplexes have been included in the Assessor's valuation, which does not reflect the single-family subject property. Property #35321-000 in the Assessor's comparables is very similar to the subject, though the basement is fully finished, unlike the subject, and sold for \$320,000 in August of 2020. The subject is also on a busy street. The appellant updated their estimate of true and fair value to \$330,000. The property was purchased for \$289,000 in December 2019. The appellant's evidence included an appraisal performed by Stanley Spencer of White River Appraisal indicating a value of \$297,500 as of November 2019. The appellant submitted six comparable sales [#30929-000 sold for \$315,000 in January 2021; #29330-000 sold for \$305,000 in July 2020; #35321-000 sold for \$320,000 in August 2020; #3495-000 sold for \$297,000 in January 2021; #29701-002 sold for \$355,533 in April 2021; and #29808-070 sold for \$305,850 in January 2021].

The appellant requested a value of \$309,991, which was updated to \$330,000.

The purchase price, fee appraisal, trending and appellant comparable sales all indicate the requested value of \$330,000 is appropriate.

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 \$330,000 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: RAAH SARAH

RAAH SARAH
1722 SE 110th Ct Unit 84
Vancouver, WA 98664

ACCOUNT NUMBER: 112881-066

PROPERTY LOCATION: 1722 SE 110th Ct Unit 84
Vancouver, WA 98664

PETITION: 498

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	\$ 375,440	\$ 320,000
Personal property		
ASSESSED VALUE	\$ 375,440	BOE VALUE \$ 320,000

Date of hearing: January 20, 2022

Recording ID# RAAH

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:
Sarah Raah

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story condominium residence with 1,893 square feet, built in 2000 and is of good construction quality.

The appellant stated that the Assessor's valuation does not reflect the lesser condition of the subject in comparison to other units that have sold in the complex. The subject would need to be renovated in order to sell for a comparable price to the other properties. The mid-range value for the work needed would be \$63,000. Other units are three stories, but the subject is only a two-story unit. The appellant's evidence included a bid by Walmart for a Delta acrylic shower enclosure for \$986.19 as of December 2021; a bid by Falcon Construction, LLC to perform repairs and replacements, totaling \$62,320 as of July 2019; and two bids by Carpet USA to provide and install flooring for \$6,976 and \$9,034.

The appellant requested a value of \$320,000.

The Assessor's evidence included 3 sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The assessed value less an allowance for costs to cure and updating supports the requested value of \$320,000. The Assessor's detail comparison sheet indicates an assessed value of \$275,440 while the assessed value is set at \$375,440. We believe this to be an accidental "typo" error.

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 \$320,000 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: GREYBROOK MARGERY K TRUSTEE

GREYBROOK MARGERY K TRUSTEE
6007 Buena Vista Dr
Vancouver, WA 98661

ACCOUNT NUMBER: 37910-547

**PROPERTY LOCATION: 6007 Buena Vista Dr
Vancouver, WA 98661**

PETITION: 501

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	\$ 500,303	\$ 500,303
Improvements	\$ 331,273	\$ 205,382
Personal property		
ASSESSED VALUE	\$ 831,576	BOE VALUE \$ 705,685

Date of hearing: January 20, 2022

Recording ID# GREYBROOK

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:
Adrienne Greybrook
Lucyann Kendall

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,643 square feet, built in 1961 and is of average construction quality located on 0.49 acres.

The appellants referred to their proposals from TerraFirma. The home was built as a spec house, so the other homes along the ridge have basements, but the subject was simply placed on top of piled dirt, causing settling issues. There are huge cracks visible from the interior of the home. Pilings would need to be installed to shore up the house, which would cost roughly \$150,000. The crawlspace for the home is maybe only about 3 feet tall, so digging would need to be done down to bedrock to install the pilings. The foundation alone would be roughly \$111,000. The brick wall repair would be roughly \$31,628 but would be a mitigation to prevent damage to a retaining wall and to a nearby home if it were to fail. To stabilize the front entryway and the center of the home would be \$94,262. The bid for \$94,620 is all critical work for the foundation and subject home. The subject does have a generally unobstructed view of the river. The appellant submitted three comparable sales [#37910-542 sold for \$730,000 in December 2020; #37910-486 sold for \$712,000 in April 2021; and #35770-066 sold for \$531,000 in January 2020]. The appellant's evidence included many bids by TerraFirma, ranging from \$2,406 to \$94,262, all as of November 2021.

The appellant requested a value of \$574,160.

The assessed value of the home, less allowance of \$94,262 and \$31,629 for critical repairs to preserve the integrity of the property and the home yields a value of \$705,685.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

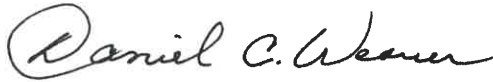
DECISION

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 \$705,685 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: KEHOE CHRISTOPHER ALLEN

KEHOE CHRISTOPHER ALLEN
16015 NE 39th St
Vancouver, WA 98682

ACCOUNT NUMBER: 164294-002

PROPERTY LOCATION: 16015 NE 39th St
Vancouver, WA 98682

PETITION: 502

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	\$ 176,700	\$ 176,700
Improvements	\$ 442,805	\$ 442,805
Personal property		
ASSESSED VALUE	\$ 619,505	BOE VALUE \$ 619,505

Date of hearing: January 20, 2022

Recording ID#: KEHOE

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 Kehoe

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,332 square feet, built in 1908 and is of good construction quality located on 0.34 acres. The property includes a detached garage measuring 1,327 square feet with 1,139 square feet above. The property also includes a carport measuring 480 square feet.

The appellant stated that for 2020 the Board of Equalization set a value of \$467,000. The comparables nearby support a value around \$420,000. The most comparable is the home at 17410 NE Edmunds St. That home is within a few years of the subject in construction date. The subject home was moved in 1970 and was expanded. The appellant submitted four comparable sales [#172233-002 sold for \$390,000 in March 2019; #159373-018 sold for \$409,900 in October 2020; #109581-080 sold for \$379,000 in June 2019; and #110176-832 sold for \$420,000 in April 2020].

The appellant requested a value of \$420,000.

The Assessor's evidence included 3 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 property includes a separate apartment that was not discussed by the appellant and the appellant did not provide sufficient current evidence to overcome the Assessor's presumption of correctness.

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 \$619,505 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: RHOADS AMY K & RHOADS GERALD D

RHOADS AMY K & RHOADS GERALD D
5545 E Evergreen Blvd Apt 6301
Vancouver, WA 98661

ACCOUNT NUMBER: 35770-404

PROPERTY LOCATION: 5545 E Evergreen Blvd Apt 6301
Vancouver, WA 98661

PETITION: 100

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	\$ 334,509	\$ 334,509
Personal property		
ASSESSED VALUE	\$ 334,509	BOE VALUE \$ 334,509

Date of hearing: January 20, 2022

Recording ID# RHOADS

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:
Amy Rhoads
Gerald Rhoads

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium unit with 1,252 square feet, built in 1978 and is of good construction quality. The unit includes ownership of a 303 square foot detached garage.

The appellants read in the letter submitted in response to the Assessor's evidence. Two of the comparable sales used by the appellant were also used by the Assessor's Office. At least four of the comparable sales used by the Assessor's Office are of higher quality and renovation. The subject is still original, as built in 1978. Comparable 1 had over \$77,000 in upgrades and sold for \$333,000. It is the same floorplan as the subject. Comparable 2 has a remodeled and upscaled kitchen, bathroom, and floor. Comparable 3 is considered a fixer, which is the same condition as the subject. The Assessor's evidence indicated that the appellant's comparable 3 sold for less than market value, but in fact is sold for less than the assessed value, selling for \$242,375. It is in similar condition to the subject parcel, if not somewhat better due to updates. Two units sold in December of 2019 and are similar to the subject unit. Both located at 5535 NE Evergreen Blvd, Unit 7502 sold for \$300,000 and Unit 7602 sold for \$410,000. Unit 7502 is a fixer like the subject, where Unit 7602 has had some updating. The Assessor's comparable 1, Unit 7306, is a prime unit with a good location, views, extensively updated interior, and is 331 square feet larger than the subject. The Assessor's comparable 4, Unit 7103, is 255 square feet smaller than the subject and has been nicely updated. The subject is on the third floor, despite unit numbers not clearly indicating which floor they are located on. The appellant submitted seven comparable sales [#35770-452 sold for \$334,000 in September 2020; #35770-454 sold for \$324,000 in January 2020; #35770-432 sold for \$242,374 in October 2020; #35770-502 sold for \$300,000 in December 2019; #35770-384 sold for \$254,000 in June 2020; #35770-456 sold for \$257,000 in June 2020; and #35770-486 sold for \$451,500 in April 2020].

The appellant requested a value of \$300,000.

The Assessor's evidence included 4 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 does not overcome the Assessor's presumption of correctness or the Assessor's comparable sales.

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 \$334,509 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.

**** 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. ****



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WILEN KEVIN L

WILEN KEVIN L
35113 NW 29TH Ave
La Center, WA 98629

ACCOUNT NUMBER: 258666-000

PROPERTY LOCATION: 35113 NW 29TH Ave
La Center, WA 98629

PETITION: 28

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	\$	186,323	\$	186,323
Improvements	\$	724	\$	724
Personal property				
ASSESSED VALUE	\$	187,047	BOE VALUE	\$ 187,047

Date of hearing: January 20, 2022

Recording ID#: WILEN

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:
Kevin Wilen

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style mobile home with 981 square feet, built in 1981 and is of fair construction quality located on 2.05 acres.

The appellant stated that the subject is bare aside from a mobile home and a storage shed that needs to be torn down. There is a creek at the bottom of the property. The mobile home has concrete underneath, but not a poured foundation.

The appellant requested a value of \$75,000.

The appellant did not provide evidence to support a value other than the assessed value of \$187,047.

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 \$187,047 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



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