



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CRONIN MATTHEW W & CRONIN VICTORINE M

CRONIN MATTHEW W & CRONIN VICTORINE M
520 SE Columbia River Drive #418
Vancouver, WA 98661

ACCOUNT NUMBER: 35771-488

PROPERTY LOCATION: 520 SE Columbia River Drive #418
Vancouver, WA 98661

PETITION: 683

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	\$ 420,900	\$ 389,000
Personal property		
ASSESSED VALUE	\$ 420,900	BOE VALUE \$ 389,000

Date of hearing: March 3, 2022

Recording ID# CRONIN

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:
Vici Cronin

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 1,350 square feet, built in 1996 and is of good construction quality. The unit includes a basement garage measuring 243 square feet.

The appellant stated that the condo was purchased in 2020 and through an appeal the value was reduced to the purchase price. Roughly \$30,000 of work was put into the unit, including re-piping. The subject unit and comparable #1 [#35771-384] have territorial views, not river views. Comparable #2 [35771-394] does have a river view. The property was purchased for \$359,000 in August 2020. The appellant submitted two comparable sales [#35771-384 sold for \$389,000 in May 2021; and #35771-394 sold for \$500,000 in March 2020].

The appellant requested a value of \$389,000.

The unit on the same floor with the same view sold for \$389,000 in May if 2021. In addition, the subject property, purchased in August 2020 for \$359,000, trends to \$375,500. The requested value of \$389,000 is supported by both the comparable sale and the trended value.

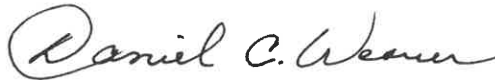
DECISION

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 \$389,000 as of January 1, 2021.

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

Mailed on March 25, 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: KILCHER THOMAS J JR & LAWS-KILCHER REESA L TRUSTEES

KILCHER THOMAS J JR & LAWS-KILCHER REESA L TRUSTEES
800 NE 390th Ave
Washougal, WA 98671

ACCOUNT NUMBER: 141331-000

PROPERTY LOCATION: 800 NE 390th Ave
Washougal, WA 98671

PETITION: 672

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	\$ 229,583	\$ 229,583
Improvements	\$ 716,446	\$ 490,417
Personal property		
ASSESSED VALUE	\$ 946,029	BOE VALUE \$ 720,000

Date of hearing: March 3, 2022

Recording ID# KILCHER

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:
Thomas Kilcher
Reesa Kilcher (Spectator)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 5,013 square feet, built in 2006 and is of good plus construction quality located on 5.01 acres. The home includes an additional 75 square feet of unfinished basement space.

The appellant stated that the property was purchased after looking for four years. It was inspected and purchased knowing that repairs were needed for a reasonable price in that condition. The prior owner had done little to no maintenance on the home. After purchase, \$35,000-40,000 was spent to make the home livable. The property was purchased for \$675,000 in May 2020. The appellant submitted three comparable sales [#141798-000 sold for \$1,125,000 in November 2020; #136851-000 sold for \$751,150 in July 2020; and #140677-000 sold for \$1,010,000 in September 2020].

The appellant requested a value of \$720,000.

The trended purchase price along with the condition of the property, the length of time on the market and the estimated costs to cure the lack of maintenance supports the requested value of \$720,000.

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 \$720,000 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: ABERG LAWRENCE L & ABERG BETTY

ABERG LAWRENCE L & ABERG BETTY
3915 NE 143rd Ave
Vancouver, WA 98682

ACCOUNT NUMBER: 109583-200

PROPERTY LOCATION: 3915 NE 143rd Ave
Vancouver, WA 98682

PETITION: 673

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	\$ 166,874	\$ 166,874
Improvements	\$ 642,081	\$ 483,753
Personal property		
ASSESSED VALUE	\$ 808,955	BOE VALUE \$ 650,627

Date of hearing: March 3, 2022

Recording ID# ABERG

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:
Larry Aberg

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,699 square feet, built in 2016 and is of good construction quality located on 0.46 acres. The property includes a detached garage measuring 864 square feet.

The appellant stated that a woodworking shop was added to the property for \$23,500. The property is .36 acres, not .46 as the Assessor has it in the property system. The City of Vancouver has the correct property details on their documentation. The appellant submitted three comparable sales [#154691-016 sold for \$642,700 in September 2020; #109581-782 sold for \$575,000 in September 2021; and #154011-000 sold for \$602,900 in September 2021].

The appellant requested a value of \$650,627.

The appellant's comparable sales (even though they are 2-story) and the trended value from the prior year plus adding the cost of the shop both support the requested value of \$650,627.

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 \$650,627 as of January 1, 2021.

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

Mailed on March 25, 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: CHANG YIHUA & SHI VIVIAN Q ETAL

CHANG YIHUA & SHI VIVIAN Q ETAL
14300 NW Greenwood Dr
Portland, OR 97229

ACCOUNT NUMBER: 986056-448

PROPERTY LOCATION: 7513 NE 226th Cir
Battle Ground, WA 98604

PETITION: 674

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	\$ 225,000	\$ 225,000
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 225,000	BOE VALUE \$ 225,000

Date of hearing: March 3, 2022

Recording ID# CHANG

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

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1-acre parcel of bare land.

The appellant's evidence included wetland maps and wetland planting requirement details.

The appellant requested a value of \$135,000.

The appellant's evidence did not provide sufficient support for the determination of the value of \$135,000 requested. The appellant's comparable sale #233539-000 which sold for \$12,500 per acre has some of the same characteristics and location as the subject property. At \$12,500 this 5-acre parcel carries an indicated value \$225,000.

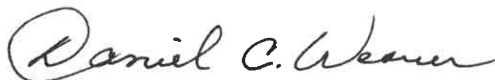
DECISION

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 \$225,000 as of January 1, 2021.

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

Mailed on March 25, 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: SNOW CARL & SNOW DEBORAH D

SNOW CARL & SNOW DEBORAH D
18102 NE 150th Ct
Brush Prairie, WA 98606

ACCOUNT NUMBER: 986048-162

PROPERTY LOCATION: 18102 NE 150th Ct
Brush Prairie, WA 98606

PETITION: 676

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	\$ 286,750	\$ 165,000
Improvements	\$ 468,114	\$ 415,000
Personal property		
ASSESSED VALUE	\$ 754,864	BOE VALUE \$ 580,000

Date of hearing: March 3, 2022

Recording ID#: SNOW

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:
Carl Snow
Debi Snow

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,213 square feet, built in 2020 and is of good construction quality located on 0.26 acres.

The appellants confirmed the details of the purchase and appraisal. The subject home is listed by the Assessor's Office as having four bedrooms, but it in fact only has three. The home is on an odd lot that results in street frontage on three sides of the home. The comparable at 14907 NE 182nd Circle had the same builder and is listed as average plus whereas the subject is listed as good. The property was purchased for \$580,000 in January 2021. The appellant's evidence included an appraisal performed by Terry Barnes of Pro Appraisal Services indicating a value of \$610,000 as of December 2020.

The appellant requested a value of \$610,000.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The purchase price is an even better indication of value of \$580,000.

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 \$580,000 as of January 1, 2021.

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

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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: LYNCH PATRICK C & LYNCH NICOLE K

LYNCH PATRICK C & LYNCH NICOLE K
27100 NE 9th St
Camas, WA 98607

ACCOUNT NUMBER: 175041-000

**PROPERTY LOCATION: 27100 NE 9th St
Camas, WA 98607**

PETITION: 679

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	\$ 234,990	\$ 234,990
Improvements	\$ 108,293	\$ 57,768
Personal property		
ASSESSED VALUE	\$ 343,283	BOE VALUE \$ 292,758

Date of hearing: March 3, 2022

Recording ID# LYNCH

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:
Patrick Lynch

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 936 square feet, built in 1963 and is of fair construction quality located on 5.7 acres. The property includes a shed measuring 304 square feet and a general-purpose building measuring 884 square feet.

The appellant referred to their submitted estimates for repairs. No improvements have been performed as of January 1, 2021. There are three structures and all three need reroofing. Repiping and electrical work are also needed. The appellant's evidence included bids by Armadas Exterior to perform roof work on the three structures for \$15,773; \$3,469; and \$15,366 as of January 2021. Also included was a bid from Rogue Electric, LLC for rewiring and a panel upgrade for \$9,800 as of March 2021; a price quote from Home Depot for windows for \$9,723 as of March 2021; and a bid from Leak Pros Plumbing for repiping for \$3,850.

The appellant requested a value of \$292,758.

The evidence submitted by the appellant supports the reduction of the assessed value to the requested value of \$292,758.

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 \$292,758 as of January 1, 2021.

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

Mailed on March 25, 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: JANUIK DONALD EDWARD & JANUIK DAWN MARIE

JANUIK DONALD EDWARD & JANUIK DAWN MARIE
PO Box 1087
Ridgefield, WA 98642

ACCOUNT NUMBER: 214028-000

PROPERTY LOCATION: 204 N 50th PL
Ridgefield, WA 98642

PETITION: 684

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	\$ 636,918	\$ 636,918
Improvements	\$ 404,246	\$ 404,246
Personal property		
ASSESSED VALUE	\$ 1,041,164	BOE VALUE \$ 1,041,164

Date of hearing: March 3, 2022

Recording ID# JANUIK

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:
Donald Januik
Dawn Januik

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,974 square feet, built in 1992 and is of average plus construction quality located on 4.7 acres. The property includes an auxiliary dwelling measuring 936 square feet.

The appellants stated that the property has close to one acre of wetland. The Assessor's Office does not indicate any information about the wetland area, but a previous Board of Equalization decision documents the circumstances. The comparable sales were selected for their similarity to the subject property. The appellant submitted three comparable sales [#210355-000 sold for \$685,000 in June 2021; #211514-000 sold for \$690,500 in March 2021; and #211452-000 sold for \$730,000 in November 2020].

The appellant requested a value of \$720,386.

The evidence submitted by the appellant does not provide sufficient detail to determine the comparability of the properties shown. The appeal must contain all information necessary for the Board to make an informed decision. The appellant cannot rely on information submitted in a previous appeal.

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 \$1,041,164 as of January 1, 2021.

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

Mailed on March 25, 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: NAGEL EUGENE C

NAGEL EUGENE C
742 I St
Washougal, WA 98671

ACCOUNT NUMBER: 75358-527

PROPERTY LOCATION: 742 I St
Washougal, WA 98671

PETITION: 681

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	\$ 143,826	\$ 143,826
Improvements	\$ 178,360	\$ 178,360
Personal property		
ASSESSED VALUE	\$ 322,186	BOE VALUE \$ 322,186

Date of hearing: March 3, 2022

Recording ID# NAGEL

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 912 square feet, built in 1928 and is of average construction quality located on 0.39 acres. The home includes an additional 400 square feet of unfinished basement space. The property includes a detached garage measuring 624 square feet.

The property was purchased for \$255,000 in January 2020.

The appellant requested a value of \$304,304.

The appellant did not provide sufficient evidence to overcome the assessed value of \$322,186.

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 \$322,186 as of January 1, 2021.

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

Mailed on March 25, 2022
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Vancouver, WA 98660-5000
564-397-2337



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WELLS LEE E & WELLS GERALDINE A

WELLS LEE E & WELLS GERALDINE A
5499 S Wells Dr
Ridgefield, WA 98642

ACCOUNT NUMBER: 215620-000

**PROPERTY LOCATION: 5499 S Wells Dr
Ridgefield, WA 98642**

PETITION: 682

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	\$ 2,444,621	\$ 1,800,000
Improvements	\$ 718,100	\$ 718,100
Personal property		
ASSESSED VALUE	\$ 3,162,721	BOE VALUE \$ 2,518,100

Date of hearing: March 3, 2022

Recording ID# WELLS

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:
Lee Wells
Niki Cantrell (Daughter)

Assessor:
Lonnie Dawkins

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a residence with 5,273 square feet, located on 27.76 acres. The home includes an additional 542 square feet of covered patio space.

The appellant stated that they had a wetlands expert review the property. A lot line adjustment has been done to facilitate a barn. A section of 1.44 acres was gifted to the City of Ridgefield and a road was constructed at the appellant's expense for public use. There is an 80-foot setback easement along the east property line for 775 feet to the south and a 10-foot setback for the remainder of the parcel to the south, per the City of Ridgefield requirements. The appellant requested that the listed deductions be applied to the land value. A comparable property [lot #30 & #4] sold for \$4,850,000 in October 2021. It has a 70,000 square foot building with utilities to the property and freeway visibility. The subject is undeveloped and does not have freeway visibility. The appellant's evidence included an ecological report indicating a buildable area of 18.32 acres out of the 27.76 total acres.

The appellant requested a value of \$2,520,000.

The Assessor's representative stated that the donated street is now considered public right of way and is not being included in the value. The area being valued is 27.76 acres. The acreage is considered in parts based on the various levels of buildability and features that inhibit use, like slopes and wetlands. Special consideration has been made for space that will likely be used for road as part of a right of way. The Assessor's acreage valuation is broken up into eight parts. Section 1 is 4.2 acres, valued at \$5.00 per square foot, as it is ready to build on. Section 2 is 2.35 acres, valued at \$4.00 per square foot. Section 3 is 1.0 acres, valued at \$2.50 per square foot. Section 4 is 0.17 acres, valued at \$8.00 per square foot. Section 5 is 9.56 acres, valued at \$1.21 per square foot. Section 6 is 1.60 acres, valued at \$0 per square foot, as it is a future right of way. Section 7 is 5.88 acres, valued at \$1.50 per square foot, as it is steep and includes the homesite. Section 8 is 3 acres, valued at \$.50 per square foot, as it is steep. The Assessor submitted four comparable sales [#212769-000 is 30.11 acres and sold for \$5,000,000 (\$3.81 per square foot) in October 2019; #214215-000 & #215337-000 combined is 50 acres and sold for \$4,851,495 (\$2.23 per square foot) in August 2021; #215444-004 is 3.81 acres sold for \$1,080,000 (\$6.26 per square foot) in January 2020; and #215444-003 is 2.54 acres sold for \$725,000 (\$6.55 per square foot) in March 2021]. Comparables #3 and #4 are fully ready to build and sold for \$6.26 and \$6.55 per square foot. Comparable #1 is a 50-acre parcel that includes 15 acres of wetland. The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, comparable sales data, 2021 property information cards, and a cover letter recommending no change to the assessed value.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

The evidence provided supports a value of \$2,518,100. The base price of \$5.00 per square foot is high, based on the four comparable properties provided by the County. The subject is 27.76 acres and comparable #1 [#212769-900] is 30.11 acres and comparable #2 [#214215-000 & #215337-000] is 50 acres which compare favorably with the subject in size. Comparable #3 [215444-004] is only 3.96 acres and comparable #4 [#215444-003] is only 2.54 acres. Smaller properties generally have less unusable square feet and sell for more per square foot than larger properties. The smaller properties sold for \$6.26 per square foot and \$6.55 per square foot while the larger properties sold for \$4.50 per square foot and \$3.39 per square foot for the usable property. It stands to reason that a price per square foot of usable property for the larger properties is a better measure for the subject property. The appellant requested a value of \$1,800,000 for the subject property using information for properties #214215-000 and #215337-000. Using the value requested by the appellant and the number used by the Assessor for land, you get a ratio of .736 (dividing \$1,800,000 by \$2,444,621). The land would use a base value per square foot of \$3.68 (\$5.00 X .736) which more closely matches the two larger parcels (\$4.50 & \$3.39 per square foot) for base value.

Using the values discussed above for the land of \$1,800,000 and the value of the home of \$718,100, the assessed value of the subject property in total should be \$2,518,100.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the Assessor, 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 \$2,518,100 as of January 1, 2021.

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

Mailed on March 25, 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: KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES

KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES
3713 Creston Ave
Vancouver, WA 98663

ACCOUNT NUMBER: 187803-030

PROPERTY LOCATION: 13301 NW 42nd Ct
Vancouver, WA 98685

PETITION: 678

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	\$ 131,100	\$ 131,100
Improvements	\$ 404,081	\$ 338,430
Personal property		
ASSESSED VALUE	\$ 535,181	BOE VALUE \$ 469,530

Date of hearing: March 3, 2022

Recording ID#: KNUDTSON

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:
David Knudtson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,798 square feet, built in 2002 and is of good minus construction quality located on 0.23 acres.

The appellant referred to the submitted materials. The subject has linoleum floors, Formica countertops, and A&J cabinets. In 2021 the gas fireplace was removed, and a family room was converted to a bedroom and bathroom. Some of the surrounding homes have covenants, codes, and restrictions (CC&Rs) that restrict their use. The subject property is not restricted by these CC&Rs. There were nine sales in 2020 that are comparable in size, garage, location, schools, etc. These ranged in price from \$495,000 to \$576,000 equating to an average sale price of \$535,679. The comparables include better furnishings like spa tubs, double sinks, and newer appliances; features like vaulted ceilings and oversized bathrooms; and superior materials used for flooring, cabinets, and countertops. Homes directly adjacent to the subject are built in the traditional 1980s ranch-style, whereas the subject is two stories. In 2021, the family room of the subject was converted to a bedroom. No square footage was added to the home as part of the conversion. Roughly 6 square feet was lost as part of the conversion along with a gas fireplace. The cost of the remodel was just under \$12,000. The sales that would support the Assessor's value occurred in a gated, guarded community, with views of the Columbia River. The appellant's estimate of \$434,679 does not include the remodel, as the work was performed in 2021. A purchaser in an open market would likely buy the subject home to remodel and do a flip sale. The property was purchased for \$423,000 in July 2020. The appellant submitted nine comparable sales [#187111-006 sold for \$495,000 in October 2020; #117768-464 sold for \$500,000 in May 2020; #187447-004 sold for \$530,000 in April 2020; #184963-028 sold for \$530,000 in December 2020; #117768-156 sold for \$530,612 in September 2020; #986040-970 sold for \$531,000 in May 2020; #117768-178 sold for \$559,000 in October 2020; #117768-304 sold for \$569,500 in September 2020; and #185188-034 sold for \$576,000 in October 2020].

The appellant requested a value of \$430,000, which was updated to \$434,679 in the additional evidence submitted.

The purchase price in 2020 is a significant data point for the determination of the January 1, 2021 value. In addition, the trended value of last year's value to \$469,530 fits into the range of property values determined by the appellant's analysis.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

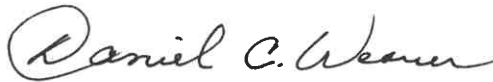
DECISION

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 \$469,530 as of January 1, 2021.

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

Mailed on March 25, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
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Daniel C. Weaver, Chairman

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