



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KOOIJMAN JOHANNES M

KOOIJMAN JOHANNES M
2303 NE 77th Ave
VANCOUVER, WA 98664

ACCOUNT NUMBER: 101403-554

PROPERTY LOCATION: 2303 NE 77th Ave
VANCOUVER, WA 98664

PETITION: 814

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:

Assessor determination: Deny the Senior Deferral for the 2021 assessment

BOE determination: Allow the Senior Deferral for the 2021 assessment on \$47,520 in assessed land value

Date of hearing: September 22, 2022

Recording ID# KOOIJMAN

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

Third-Party Attendees:
Paul Harris (Spectator)
Allyson Field (County Staff)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style condominium residence with 932 square feet, built in 1997 and is of fair plus construction quality.

The appellant's evidence included a packet detailing the circumstances of the deferral's validity.

The appellant requested that a senior deferral be allowed.

The Assessor's evidence included a packet detailing the circumstances of the deferral denial. The packet stated: "*Mr. Kooijman applied for the Senior Deferral for the 2021/2022 assessment/tax year and included all required documents demonstrating age, income, residency and ownership. After thorough review of Mr. Kooijman's documents it was discovered that Johannes no longer has available land value to use in the calculation of equity to remain on the Senior Deferral program and does not have homeowners insurance with the Washington State Department of Revenue listed as a "Loss Payee" in order to use the value of the Condo improvement per RCW 84.38.030 (5) & WAC 458-18-020 (b).*"

The Clark County Assessor, in a letter accompanying the appellant's notice of value for the assessment date of January 1, 2021, recognized the value of the subject condominium included value for the land underlying the property. The Assessor deleted the land value from being displayed on the notice of value but included the value of the condominium and the value of the land under the line designated structures because he believes that "better reflects how buyers and sellers of condominium units view the market value of a condominium unit".

Since there is a recognized value associated with land underlying a condominium unit it should be recognized for purposes of value used for determining the basis of the amount allowed for the senior deferral program. It is the understanding of the Board that the appellant cannot use the value of the structure because of the requirement to name the State of Washington as an additional insured on the insurance policy of the property which is paid by the condominium association for the entire building.

The Board considers the land value to be usable for the senior tax deferral program. The amount to be considered for the land value for purposes of the January 1, 2021, is calculated by using the value land assigned (\$45,000) on January 1, 2020 as a percentage (21%) of the total assigned value of the property (\$212,921). That percentage (21%) applied to the total value assigned (\$226,287) on January 1, 2021, provides the best determination of land value (\$47,520) to be used for the deferral determination as of January 1, 2021. With no method of providing the State of Washington an "additional named insured certificate" the structure value of the total unit cannot be used for deferral purposes. We recommend the appellant aggressively pursue a method of getting the insurance carrier to provide the necessary documentation to the State of Washington or otherwise develop a method to satisfy the requirement of the State.

The Board after careful consideration allows the deferral value in the amount of \$47,520.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

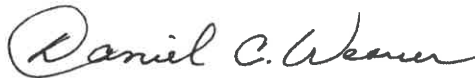
DECISION

The Board, after carefully reviewing the information provided by the appellant and Assessor, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's preponderance of evidence.

The Senior Citizen & Disabled Persons Deferral denial is allowed on an assessed land value of \$47,520 for the assessment year 2021, for taxes payable in 2022.

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

Mailed on October 12, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

***** 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: PERRY CHERYL

PERRY CHERYL
9008 NE 54TH ST UNIT H29
VANCOUVER, WA 98662

ACCOUNT NUMBER: 160096-008

**PROPERTY LOCATION: 9008 NE 54TH ST UNIT H29
VANCOUVER, WA 98662**

PETITION: 822

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:

Assessor determination: Deny the Senior Exemption for the 2021 assessment

BOE determination: Sustain the denial of the Senior Exemption for the 2021 assessment

Date of hearing: September 22, 2022

Recording ID# PERRY

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:
Cheryl Perry

Assessor:
None

Third-Party Attendees:
Paul Harris (Spectator)
Allyson Field (County Staff)

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story condominium residence with 1,103 square feet, built in 2000 and is of average construction quality. The property includes a detached garage bay measuring 220 square feet.

The appellant stated that she is married but separated from her husband. Their residences are separate. Income comes into a joint account and is then immediately dispersed to the appellant in a private account. The appellant does not have access to her husband's account that receives his dispersed funds. The income that is dispersed is all the husband's retirement.

The appellant requested that a senior exemption be allowed.

The Assessor's evidence included a packet detailing the circumstances of the exemption denial.

The evidence provided indicates that funds continue to be comingled, preventing eligibility for an exemption. The income funds must be separate in their entirety for an exemption.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and Assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's preponderance of evidence.

The Senior Citizen & Disabled Persons Exemption denial is sustained for the assessment year 2021, for taxes payable in 2022.

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

Mailed on October 12, 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. ****