

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER:

DEROCHE BRIAN R & DEROCHE LESLIE

DEROCHE BRIAN R & DEROCHE LESLIE 15105 NE 223RD CIRCLE BATTLE GROUND, WA 98604

**ACCOUNT NUMBER:** 

229012-015

**PROPERTY LOCATION: 15105 NE 223RD CIRCLE** 

BATTLE GROUND, WA 98604

**PETITION:** 

440

ASSESSED VALUE

ASSESSMENT YEAR: Valued January 1, 2022

**TAXES PAYABLE IN: 2023** 

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

BO	ARD	<b>OF</b>	EO	UAI	IZA	TION
		-	~~		44444	1 1 0 1 1

(BOE) VALUE

	1100110		(BOL) VILLOL		
Land	\$	278,277		\$	278,277
Improvements	\$	867,712		\$	481,723
Personal property					
ASSESSED VALUE	\$	1,145,989	<b>BOE VALUE</b>	\$	760,000

Date of hearing:

April 4, 2023

Recording ID#

**DEROCHE** 

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 Marks

Appellant:

Brian DeRoche

Leslie DeRoche

Assessor:

# Continued

#### **FACTS AND FINDINGS**

The subject property is a ranch-style residence with 4,800 square feet, built in 1981 and is of good construction quality located on 1.3 acres. The home includes an additional 672 square feet of unfinished basement space. The property includes a detached garage measuring 1,000 square feet.

The appellants confirmed the details of the purchase. Of the comparable sales, all are on acreage and are similar homes, with one of the comparable sales being a direct neighbor to the subject. The estimate of value for the subject is towards the middle of the comparable-represented values. The subject required several repairs for issues found after purchase. The property was purchased for \$760,000 in April 2022. The appellant's evidence included an appraisal performed by Jeff Matteo of Skyward Appraisal, Inc. indicating a value of \$760,000 as of September 2022. The appellant submitted four comparable sales [#229012-010 sold for \$675,000 in August 2022; #191946-000 sold for \$699,000 in October 2021; #228951-022 sold for \$740,000 in July 2022; and #267057-000 sold for \$835,000 in June 2022].

The appellant requested a value of \$760,000.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. In addition, the purhase of the subject property in April is the best indicator of value which is close to the Assessor's valuation date of the January 1, 2022. Both indicators support a value of \$760,000.

#### **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 \$760,000 as of January 1, 2022.

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

Mailed on April 27, 2023 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000

564-397-2337

Daniel C. Weaver, Chairman

aniel C. akanen

**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, <a href="www.clark.wa.gov/boardofequalization">www.clark.wa.gov/boardofequalization</a>, the Assessor's Office or the Washington State Board of Tax Appeals.

# **CLARK COUNTY BOARD OF EQUALIZATION**

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER: BIFFLE GREGORY J** 

BIFFLE GREGORY J 319 DOOLIE RD MOORESVILLE, NC 28117

**ACCOUNT NUMBER:** 

170182-000

**PROPERTY LOCATION: 6419 NE 243RD AVE** 

VANCOUVER, WA 98682

**PETITION:** 

445

ASSESSMENT YEAR: Valued January 1, 2022

**TAXES PAYABLE IN: 2023** 

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESS	ED VALUE	BOARD OF EQUALIZATIO (BOE) VALUE		
Land	\$	351,477		\$	351,477
Improvements	\$	442,343		\$	375,683
Personal property					
ASSESSED VALUE	\$	793,820	<b>BOE VALUE</b>	\$	727,160

Date of hearing:

April 4, 2023

Recording ID#

**BIFFLE** 

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 Marks

Appellant:

Gregory Biffle

Assessor:

# Continued

#### **FACTS AND FINDINGS**

The subject property is a ranch-style residence with 2,168 square feet, built in 1996 and is of fair construction quality located on 3.34 acres. The property includes a detached garage measuring 1,320 square feet.

The appellant stated that the subject property is receiving offers from people looking to purchase it. The structure does not have the value that the Assessor believes it does. There is no insulation, and the building has deteriorated significantly.

The appellant requested a value of \$560,000.

The Assessor's evidence included six sales adjusted for time, a 2022 property information card, and a cover letter recommending no change to the assessed value. The value expressed by the Assessor's response is a revised value of \$727,160 as a result of the change of the property from "average" to "fair".

The revised Assessor value supports a value of \$727,160.

#### **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 \$727,160 as of January 1, 2022.

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

Mailed on April 27, 2023 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:

MILEM CONNOR A & MILEM MCKENZIE L

MILEM CONNOR A & MILEM MCKENZIE L 1516 WEST B AVE UNIT 48 LA CENTER, WA 98629

**ACCOUNT NUMBER:** 

63472-158

**PROPERTY LOCATION: 1516 WEST B AVE UNIT 48** 

LA CENTER, WA 98629

**PETITION:** 

446

**ASSESSMENT YEAR:** Valued January 1, 2022

**TAXES PAYABLE IN: 2023** 

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>BOARD OF EQUALIZATION</b>
ASSESSED VALUE	(BOE) VALUE

Land Improvements	\$ \$	115,500 281,733		\$ \$	115,500 281,733
Personal property					
ASSESSED VALUE	\$	397,233	<b>BOE VALUE</b>	\$	397,233

Date of hearing:

April 4, 2023

Recording ID#

**MILEM** 

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 Marks

Appellant:

None

Assessor:

# Continued

#### **FACTS AND FINDINGS**

The subject property is a ranch-style mobile home with 1,848 square feet, built in 1993 and is of average construction quality located on 0.11 acres. The home includes a carport measuring 480 square feet.

The property was purchased for \$205,500 in December 2020. The appellant's evidence referenced an appraisal performed by Trusted Valuation Solutions, Inc. indicating a value of \$215,000 as of September 2020. The appellant submitted two comparable sales [#63472-124 sold for \$345,000 in January 2022; and #63472-112 sold for \$345,000 in June 2022].

The appellant requested a value of \$345,000.

The appellant's evidence does not support a change in value from the assessed value of \$397,233.

#### **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 \$397,233 as of January 1, 2022.

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

Mailed on April 27, 2023 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

Caniel C. akanen

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# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER:

BEACH STEPHANIE P & ROGERS PATRICK E

BEACH STEPHANIE P & ROGERS PATRICK E 24001 NE 28TH ST **CAMAS, WA 98607** 

**ACCOUNT NUMBER:** 

173421-000

**PROPERTY LOCATION: 24001 NE 28TH ST** 

CAMAS, WA 98607

**PETITION:** 

448

ASSESSMENT YEAR: Valued January 1, 2022

**TAXES PAYABLE IN: 2023** 

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESS	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	382,785		\$	382,785
Improvements	\$	40,040		\$	40,040
Personal property					
ASSESSED VALUE	\$	422,825	<b>BOE VALUE</b>	\$	422,825

Date of hearing:

April 4, 2023

Recording ID#

**BEACH** 

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 Marks

Appellant:

Stephanie Beach

Patrick Rogers

Assessor:

Continued

#### **FACTS AND FINDINGS**

The subject property is a general-purpose building measuring 2,500 square feet and a yurt measuring 707 square feet located on 8.09 acres.

The appellants stated that the land value is high, as detailed by market data from several sources. With rule changes expanding the setback of riparian zones, up to four acres has become unusable. There is water and power to the property, but there is no septic or sever

The appellant requested a value of \$268,647.

The appellant provided no compelling comparable property values to support a change in the assessed value of \$422,825.

#### **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 \$422,825 as of January 1, 2022.

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

Mailed on April 27, 2023 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

aniel C.a

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# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **GUIRADO ADRIAN** 

GUIRADO ADRIAN 815 SE 119 AVE VANCOUVER, WA 98683

ACCOUNT NUMBER:

114729-088

**PROPERTY LOCATION:** 815 SE 119 AVE

VANCOUVER, WA 98683

**PETITION:** 

449

ASSESSMENT YEAR: Valued January 1, 2022

**TAXES PAYABLE IN: 2023** 

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESS	ED VALUE	(BOE) VALUE		
Land	\$	196,840		\$	196,840
Improvements	\$	208,120		\$	208,120
Personal property					,
ASSESSED VALUE	\$	404,960	<b>BOE VALUE</b>	\$	404,960

Date of hearing:

April 4, 2023

Recording ID#

**GUIRADO** 

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 Marks

Appellant:

None

Assessor:

Continued

### **FACTS AND FINDINGS**

The subject property is a ranch-style residence with 1,338 square feet, built in 1970 and is of fair plus construction quality located on 0.23 acres.

No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$353,997.

The Assessor's evidence included four sales adjusted for time, a 2022 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales support the assessed value of \$404,960.

#### **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 \$404,960 as of January 1, 2022.

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

Mailed on April 27, 2023 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

aniel C. akanen

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PROPERTY OWNER: BRASWELL ROBERT E

BRASWELL ROBERT E 5202 SW 6TH AVE CAMAS, WA 98607

**ACCOUNT NUMBER:** 

125638-000

**PROPERTY LOCATION: 5202 SW 6TH AVE** 

**CAMAS, WA 98607** 

**PETITION:** 

450

ASSESSMENT YEAR: Valued January 1, 2022

TAXES PAYABLE IN: 2023

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

4	ASSESS	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	624,432		\$	624,432
Improvements	\$	320,439		\$	135,568
Personal property					
ASSESSED VALUE	\$	944,871	<b>BOE VALUE</b>	\$	760,000

Date of hearing:

April 4, 2023

Recording ID#

**BRASWELL** 

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 Marks

Appellant:

Robert Braswell

Assessor:

# Continued

#### **FACTS AND FINDINGS**

The subject property is a 1.5-story geodesic dome residence with 2,125 square feet, built in 1978 and is of average construction quality located on 1.03 acres. The home includes an additional 50 square feet of unfinished basement space. The property includes a carport measuring 480 square feet and a general-purpose building measuring 930 square feet.

The appellant confirmed the details of the appraisal, which was received for a refinance. The appellant's evidence included an appraisal performed by Samantha Setterbo of Aloft Appraisal indicating a value of \$760,000 as of December 2021.

The appellant requested a value of \$760,000.

An independent fee appraisal requires an intense review of the property and provides a significant indicator of market value. The independent appraisal supports the requested value of \$760,000.

#### **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 \$760,000 as of January 1, 2022.

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

Mailed on April 27, 2023 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

aniel C. akanen

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**PROPERTY OWNER:** 

ROSE GLENN & ROSE JACQUELINE S TRUSTEES

ROSE GLENN & ROSE JACQUELINE S TRUSTEES 2706 NE 375TH AVE WASHOUGAL, WA 98671

**ACCOUNT NUMBER:** 

140655-000

**PROPERTY LOCATION: (NO SITUS ADDRESS)** 

LOCATION: #15 SEC 23 T2N R4EWM 5A

**PETITION:** 

451

ASSESSMENT YEAR: Valued January 1, 2022

**TAXES PAYABLE IN: 2023** 

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESS	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	217,153		\$	195,000
Improvements	\$	0		\$	0
Personal property					
ASSESSED VALUE	\$	217,153	<b>BOE VALUE</b>	\$	195,000

Date of hearing:

April 4, 2023

Recording ID#

**ROSEA** 

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 Marks

Appellant:

**Aaron Rose** 

Glenn Rose

Assessor:

Continued

#### **FACTS AND FINDINGS**

The subject property is a 5-acre parcel of bare land.

The appellants stated that the properties selling in the area, and those failing to sell, indicate a lower value for the subject property. The property is up in the hills of Washougal and has a large portion that is steep and unusable. The appellant submitted three comparable sales [#140887-000 sold for \$195,000 in April 2021; #141815-000 sold for \$85,000 in April 2021; and #141557-000 sold for \$110,000 in November 2021].

The appellant requested a value of \$195,000.

The appellant's comparable sales support the requested value of \$195,000.

#### **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 \$195,000 as of January 1, 2022.

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

Mailed on April 27, 2023 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:** 

ROSE GLENN & ROSE JACQUELINE S TRUSTEES

ROSE GLENN & ROSE JACQUELINE S TRUSTEES 2706 NE 375TH AVE WASHOUGAL, WA 98671

ACCOUNT NUMBER:

140648-000

**PROPERTY LOCATION: 2706 NE 375TH AVE** 

WASHOUGAL, WA 98671

**PETITION:** 

452

ASSESSMENT YEAR: Valued January 1, 2022

**TAXES PAYABLE IN: 2023** 

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSI	ED VALUE	BOARD OF EQUALIZATI (BOE) VALUE		
Land	\$	251,407		\$	251,407
Improvements	\$	696,188		\$	598,593
Personal property					
ASSESSED VALUE	\$	947,595	BOE VALUE	\$	850,000

Date of hearing:

April 4, 2023

Recording ID#

ROSEB

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 Marks

Appellant:

Aaron Rose

Glenn Rose

Assessor:

Continued

#### **FACTS AND FINDINGS**

The subject property is a 2-story residence with 4,045 square feet, built in 1996 and is of good construction quality located on 5 acres.

The appellants stated that the property is a primary residence with property that is steep and unusable. Nothing in the subject neighborhood has sold anywhere near the assessed value. The comparable sales submitted are similar to the subject in acreage, type of land, usability, and similar desirability to the market. The property right below the subject just sold and also supports the estimated value. The price had to be reduced several times to even attract customers. It is a less desirable area as it is too rural, a lot of property to manage, and has a difficult road to access. There are still limited utilities to the area, due to the location. The appellant submitted three comparable sales [#143477-000 sold for \$875,000 in April 2021; #141785-000 sold for \$800,000 in December 2021; and #142640-000 sold for \$815,000 in November 2021].

The appellant requested a value of \$850,000.

The comparable sales provided by the appellant supports the requested value of \$850,000.

#### **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 \$850,000 as of January 1, 2022.

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

Mailed on April 27, 2023 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000

564-397-2337

Daniel C. Weaver, Chairman

aniel C. akaren

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# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **QUE LIKE & YANG PEILING** 

**ANDERSON STEVE** 13596 SE SNOWFIRE DRIVE HAPPY VALLEY, OR 97086

**ACCOUNT NUMBER:** 

986030-547

**PROPERTY LOCATION: 1912 N 15TH CT** 

WASHOUGAL, WA 98671

**PETITION:** 

442

ASSESSMENT YEAR: Valued January 1, 2022

**TAXES PAYABLE IN: 2023** 

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

A	ASSES	SED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	249,112		\$	249,112
Improvements	\$	879,356		\$	750,888
Personal property					
ASSESSED VALUE	\$	1,128,468	BOE VALUE	\$	1,000,000

Date of hearing:

April 4, 2023

Recording ID#

**QUE** 

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 Marks

Appellant:

Steve Anderson (Representative)

Assessor:

# Continued

#### **FACTS AND FINDINGS**

The subject property is a 1.5-story residence with 3,775 square feet, built in 2018 and is of good construction quality located on 0.19 acres. The home includes an additional 499 square feet of unfinished basement space.

The representative stated that the subject does not have a secondary dwelling in the basement, which the Assessor seems to consider the property to have. The sales found bracket the estimate of value for the subject. The property was purchased for \$780,000 in September 2020. The appellant submitted six comparable sales [#131187-042 sold for \$917,000 in June 2022; #130561-040 sold for \$795,000 in December 2022; #131186-030 sold for \$799,900 in December 2021; #130556-168 sold for \$860,000 in August 2022; #986048-866 sold for \$900,000 in December 2022; and #131187-048 sold for \$975,000 in October 2022].

The appellant requested a value of \$931,500.

The comparable sales, even though most were in 2022, support a value of \$1,000,000.

#### **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 \$1,000,000 as of January 1, 2022.

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

Mailed on April 27, 2023 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, <a href="https://www.clark.wa.gov/boardofequalization">www.clark.wa.gov/boardofequalization</a>, the Assessor's Office or the Washington State Board of Tax Appeals.



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER:

VANCAMP CANDACE L & VANCAMP JOHN A

ANDERSON STEVE 13596 SE SNOWFIRE DRIVE HAPPY VALLEY, OR 97086

**ACCOUNT NUMBER:** 

98138-030

**PROPERTY LOCATION: 8905 NW LAKECREST AVE** 

VANCOUVER, WA 98665

**PETITION:** 

513

ASSESSMENT YEAR: Valued January 1, 2022

**TAXES PAYABLE IN: 2023** 

The Board of Equalization for Clark County Washington was duly convened on September 22, 2022 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

·A	ASSESS	ED VALUE	BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	301,000		\$	301,000
Improvements	\$	573,564		\$	573,564
Personal property					,
ASSESSED VALUE	\$	874,564	BOE VALUE	\$	874,564

Date of hearing:

April 4, 2023

Recording ID#

**VANCAMP** 

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 Marks

Steve Anderson (Representative)

Assessor:

## Continued

#### **FACTS AND FINDINGS**

The subject property is a ranch-style residence with 4,172 square feet, built in 1969 and is of good minus construction quality located on 0.38 acres. The home includes an additional 240 square feet of unfinished basement space. The property includes a carport measuring 616 square feet and a pool measuring 512 square feet.

The representative stated that the subject is a larger home, but it is dated, having been built in 1969. The sales found bracket the estimate of value for the subject. The appellant submitted five comparable sales [#98143-128 sold for \$720,000 in June 2022; #98159-000 sold for \$648,000 in January 2021; #98139-064 sold for \$630,000 in September 2022; #98135-002 sold for \$600,000 in July 2022; and #146296-000 sold for \$592,000 in April 2021].

The appellant requested a value of \$763,900.

The comparable sales do not overcome the Assessor's value of \$874,564.

#### **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 \$874,564 as of January 1, 2022.

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

Mailed on April 27, 2023 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, <a href="www.clark.wa.gov/boardofequalization">www.clark.wa.gov/boardofequalization</a>, the Assessor's Office or the Washington State Board of Tax Appeals.