

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VLACH, RICHARD J & VLACH, SUZANNE J

Richard & Suzanne Vlach
1890 SE Front Street
Astoria, OR 97103

ACCOUNT NUMBER: 114784-668

PROPERTY LOCATION: 13211 SE Rivercrest Drive
Vancouver, WA

PETITION: 143

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 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	\$ 186,700	\$ 141,700
Improvements	\$ 589,219	\$ 542,371
Personal property		
Minerals		
ASSESSED VALUE	\$ 775,919	BOE VALUE \$ 684,071

Date of hearing: January 10, 2017 Recording ID#01102017Vlach

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

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

Appellant:
None

Assessor:
None

February 7, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 4,843 square feet, built in 1990 and is of good plus quality construction located on .8546 acres.

The appellant stated on the petition that no house in their home association has sold for more than \$600,000. They have had the home for sale for 3 years and cannot get \$600,000 for it. No additional supporting evidence was submitted.

The appellant requested a value of \$575,000.

The assessor provided a summary chart and partial list of 54 sales adjusted only for time and a cover letter recommending adjusting the value to \$684,071 based on 4 most relevant sales from the list.

DECISION

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

Market value of the subject property is set at \$684,071 (revised valuation recommended by the assessor) as of January 1, 2016.

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

Mailed on February 7, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

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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February 7, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ROMIG, EUGENE EARL

Eugene Romig
26919 NE Bjur Road
Ridgefield, WA 98642

ACCOUNT NUMBER: 214696-000

PROPERTY LOCATION: 26919 NE Bjur Road
Ridgefield, WA

PETITION: 144

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 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	\$ 171,648	\$ 171,648
Improvements	\$ 233,465	\$ 233,465
Personal property		
Minerals		
ASSESSED VALUE	\$ 405,113	BOE VALUE \$ 405,113

Date of hearing: January 10, 2017 Recording ID#01102017Romig

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

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

Appellant:
None

Assessor:
None

February 7, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,947 square feet, built in 1978 and is of average quality construction on 5 acres.

The appellant stated on the petition that no improvements to the home have been made since it was built in 1978. The interior is all original and worn/dated. No additional supporting evidence was submitted.

The appellant requested a value of \$351,908.

The assessor provided a list of 107 sales adjusted only for time and a cover letter recommending keeping the value the same at \$405,113.

DECISION

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

Certified value of the subject property is sustained at \$405,113 as of January 1, 2016.

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
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February 7, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MARSHALL, GREGORY B & MARSHALL, HARUMI

Greg Marshall
2142 East Gaither Avenue
La Center, WA 98629

ACCOUNT NUMBER: 63472-940

PROPERTY LOCATION: 2142 East Gaither Avenue
La Center, WA

PETITION: 145

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 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	\$ 85,760	\$ 85,760
Improvements	\$ 466,701	\$ 366,912
Personal property		
Minerals		
ASSESSED VALUE	\$ 552,461	BOE VALUE \$ 452,672

Date of hearing: January 10, 2017 Recording ID#01102017Marshall

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

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

Appellant:
Greg Marshall

Assessor:
None

February 7, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,812 square feet and a 921 square foot basement, built in 2006 and is of good minus quality construction located on .27 acres.

The appellant stated that they had an appraisal done by Randy M Goode of Crossroad Appraisal Inc. as of September 29, 2015 showing a value of \$440,000. The appraisal adjusted forward to January 1, 2016 provides a value of \$452,672.

The appellant requested a value of \$466,024.

The assessor provided a list of 3 sales adjusted only for time and a cover letter recommending adjusting the value to \$530,156.

DECISION

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

Market value of the subject property is set at \$452,672 (appraisal value adjusted by 11.52% for three months) as of January 1, 2016.

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

Mailed on February 7, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

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February 7, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CORPORATION OF THE PRESIDING BISHOP OF THE
CHURCH OF JESUS CHRIST

Corporation of the Presiding Bishop of the Church of Jesus Christ
50 East North Temple, Room 2225
Salt Lake City, UT 84150

ACCOUNT NUMBER: 192201-000

PROPERTY LOCATION: corner of SE Commerce Avenue & SE Eaton Blvd
Battle Ground, WA

PETITION: 146

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 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	\$ 775,700	\$ 480,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
ASSESSED VALUE	\$ 775,700	BOE VALUE \$ 480,000

Date of hearing: January 10, 2017 Recording ID#01102017Church

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

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

Appellant:
None

Assessor:
None

February 7, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 3.71 acre parcel of land located at the corner of SE Commerce Avenue & SE Eaton Boulevard in Battle Ground.

The appellant stated on the petition that there are sales of similar vacant land in the immediate area that support a lower value. Four comparable sales were submitted [#192202-000 included 2.88 acres which sold for \$350,000 (\$121,528 per acre) in May of 2015; #192191-000 included 9.38 acres which sold for \$1,000,000 (\$106,610 per acre) in July of 2015; #192206-009 included 1.06 acres which sold for \$173,153 (\$163,352 per acre) in October of 2015; and #192206-010 included 1.12 acres which sold for \$168,326 (\$150,291 per acre) in March of 2015]. In the aggregate the 4 properties included 14.44 acres which sold for \$117,138 per acre. All properties had similar characteristics.

The appellant requested a value of \$480,000.

The assessor provided no information.

DECISION

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

Market value of the subject property is set at \$480,000 (\$129,380 per acre) as of January 1, 2016.

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

Mailed on February 7, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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February 7, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GLASGOW, LAUREL E & GLASGOW, GARY D

Laurel & Gary Glasgow
3416 NE 86th Avenue
Vancouver, WA 98662

ACCOUNT NUMBER: 109899-004

PROPERTY LOCATION: 3416 NE 86th Avenue
Vancouver, WA

PETITION: 149

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 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	\$ 75,305	\$ 75,305
Improvements	\$ 130,746	\$ 130,746
Personal property		
Minerals		
ASSESSED VALUE	\$ 206,051	BOE VALUE \$ 206,051

Date of hearing: January 10, 2017 Recording ID#01102017Glasgow

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

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

Appellant:
Laurel Glasgow – by teleconference

Assessor:
None

February 7, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,300 square feet, built in 1962 and is of fair plus quality construction located on .21 acres.

The appellant stated that once 86th Avenue was completed and opened they now live on a very busy and loud street between Fourth Plain and Mill Plain. Her realtor told her that if they decided to sell it would take longer and they would not get as much as they would like. There was no additional quantitative supporting evidence submitted.

The appellant requested a value of \$175,000.

The assessor provided a list of 11 sales adjusted only for time and a cover letter recommending keeping the assessed value the same.

DECISION

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

Certified value of the subject property is sustained at \$206,051 as of January 1, 2016.

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

Mailed on February 7, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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February 7, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SCHWABE, MARY C & SCHWABE, PAUL E

Paul & Mary Schwabe
5401 SE Scenic Lane #204
Vancouver, WA 98661

ACCOUNT NUMBER: 035770-548

PROPERTY LOCATION: 5401 SE Scenic Lane #204
Vancouver, WA

PETITION: 153

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 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	\$ 690,052	\$ 690,052
Personal property		
Minerals		
ASSESSED VALUE	\$ 690,052	BOE VALUE \$ 690,052

Date of hearing: January 10, 2017 Recording ID#01102017Schwabe

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style inner unit condominium with 1,660 square feet, built in 2003 and is of very good plus quality construction.

The appellant stated on the appeal that comparable sales do not match their property since they are 3 bedroom and they have two bedrooms. No additional supporting evidence was submitted.

The appellant requested a value of \$597,402.

The assessor provided a list of 8 sales adjusted only for time and a cover letter recommending keeping the value the same.

DECISION

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

Certified value of the subject property is sustained at \$690,052 as of January 1, 2016.

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

Mailed on February 7, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

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February 7, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JANUIK, DONALD EDWARD & JANUIK DAWN
MARIE

Donald & Dawn Januik
PO Box 1087
Ridgefield, WA 98642

ACCOUNT NUMBER: 214027-000

PROPERTY LOCATION: 204 North 50th Place
Ridgefield, WA

PETITION: 140

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 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	\$ 140,768	\$ 100,900
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
ASSESSED VALUE	\$ 140,768	BOE VALUE \$ 100,900

Date of hearing: January 10, 2017 Recording ID#01102017Januik

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

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

Appellant:
Don & Dawn Januik

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 2.66 acre parcel of property.

The appellant provided an appraisal done by Justin Kiesz of Kiesz & Associates, LLC as of May 23, 2016 showing a value of \$490,000 for two adjacent parcels [#214027-000 and #214028-000]. The subject parcel was valued at \$100,900 in the prior year which combined with the value assigned to land included in parcel #214028-000 (\$99,000) in the prior year equals the value of the land included in the appraisal.

The appellant requested a value of \$490,000 for both parcels.

The assessor provided no information for this parcel.

DECISION

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

Market value of the subject property is set at \$100,900 (allocated appraisal value) as of January 1, 2016.

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

Mailed on February 7, 2017
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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February 7, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JANUIK, DONALD EDWARD & JANUIK DAWN
MARIE

Donald & Dawn Januik
PO Box 1087
Ridgefield, WA 98642

ACCOUNT NUMBER: 214028-000

PROPERTY LOCATION: 204 North 50th Place
Ridgefield, WA

PETITION: 141

ASSESSMENT YEAR: 2016 (Valued January 1, 2016)

TAXES PAYABLE IN: 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 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	\$ 138,574	\$ 99,000
Improvements	\$ 332,029	\$ 290,100
Personal property		
Minerals		
ASSESSED VALUE	\$ 470,603	BOE VALUE \$ 389,100

Date of hearing: January 10, 2017 Recording ID#01102017Januik

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

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

Appellant:
Don & 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 quality construction located on 2.5 acres.

The appellant stated that they had an appraisal done by Justin Kiesz of Kiesz & Associates, LLC as of May 23, 2016 showing a value of \$490,000 for two adjacent parcels [#214027-000 and #214028-000]. The appraisal value of \$490,000 less the value assigned to the land in property #215027-000 leaves a value of \$389,100 (\$99,000 for the land and \$290,100 for the improvements) for the subject property #214028-000.

The appellant requested a value of \$490,000 for both parcels.

The assessor provided 33 sales adjusted only for time and a cover letter recommending keeping the value the same.

DECISION

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

Market value of the subject property is set at \$389,100 (allocated appraisal value) as of January 1, 2016.

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 98666-5000
360-397-2337

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