ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KALER, DANIEL L & KALER, KATHY E

Daniel & Kathleen Kaler
PO Box 507
Eugene, OR 97440

ACCOUNT NUMBER: 130036-076

PROPERTY LOCATION: 4292 Z Street
Washougal, WA

PETITION: 73

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	$ 80,000	$ 55,000
Improvements	$ 0	$ 0
Personal property		
Minerals		
ASSESSED VALUE	**$ 80,000**	**BOE VALUE** **$ 55,000**

Date of hearing: November 30, 2016 Recording ID#11302016Kaler

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:
Dan Kaler

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a .1658 acre parcel of bare land.

The appellant stated he purchased the property April 29, 2016 for $55,000. He submitted three comparable sales [#986030-558, $45,000 2/25/16; #130036-074, $61,800 1/21/16; and #986030-559, $65,000 5/4/16].

The appellant requested a value of $55,000.

The assessor provided a list of 12 sales adjusted only for time and a cover letter recommending keeping the assessed 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 $55,000 (sale price at April 29, 2016) as of January 1, 2016.

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

Mailed on December 6, 2016
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.

To request this form for the visually impaired or in a language other than English call 360-753-3217.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: TULLY, JAMES M & TULLY, GRETCHEN M

James & Gretchen Tully
2212 NW 84th Loop
Vancouver, WA 98665

ACCOUNT NUMBER: 98283-500

PROPERTY LOCATION: 2212 NW 84th Loop
Vancouver, WA

PETITION: 77

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	$ 205,000	$ 205,000
Improvements	$ 1,262,670	$ 1,138,000
Personal property		
Minerals		
ASSESSED VALUE	**$ 1,467,670**	**BOE VALUE** **$ 1,343,000**

Date of hearing: November 30, 2016 Recording ID#11302016Tully

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 residence with 4,375 square feet and a 3,665 square foot basement, built in 2002 and is of excellent quality construction on .77 acres.

The appellant stated on the petition that they had submitted an appraisal performed by John Rose of John Rose Real Estate as of June 15, 2015 showing a value of $1,250,000. They also provided a comparable sale #98283-500 sold for $1,230,000 in May of 2016. This home is most comparable to their property. The appraisal value of $1,250,000 adjusted forward from June 15, 2015 at 11.52% provides a value of $1,328,000 as of January 1, 2016.

The appellant requested a value of $1,250,000.

The assessor provided 4 sales adjusted only for time and cover letter recommending keeping the value the same. Three of the sales were in 2014 and one was on June 24, 2016. Using the assessor comp #187785-006 as of June 24, 2016 of $1,425,000 and rolling it back to January 1, 2016 at 11.52% provides a value of $1,343,000.

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 $1,343,000 as of January 1, 2016.

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

Mailed on December 6, 2016
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

_____
Daniel C. Weaver, Chairman

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December 6, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BROWN, AARON & BROWN, CYNTHIA K TRUSTEE

Aaron & Cynthia Brown Trustee
4206 NE Glisan
Portland, OR 97213

ACCOUNT NUMBER: 54950-000

PROPERTY LOCATION: 702 West 20th Street
Vancouver, WA

PETITION: 79

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	$ 104,696	$ 104,696
Improvements	$ 211,307	$ 211,307
Personal property		
Minerals		
ASSESSED VALUE	**$ 316,003**	**BOE VALUE** **$ 316,003**

Date of hearing: November 30, 2016 Recording ID#11302016Brown

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 two story duplex with 1,936 square feet and a 968 square foot basement, built in 1942 and is of average quality construction located on .1 acres.

The appellant stated that they reviewed several properties in the neighborhood with similar square footage, bathrooms and bedrooms that sold between November 2015 and May 2016. Four comparable sales were submitted [#56680-000, $319,000 November 2015; #56630-000, $265,000 November 2015; #57250-000, $430,000 December 2015 and #56222-000, $376,000 May 2016].

The appellant requested a value of $300,080 ($155 per square foot).

The assessor provided a list of 4 sales adjusted only for time and a cover letter recommending keeping the value the same. The first Notice of Value dated June 3, 2016 had an assessed value of $336,857. A subsequent Notice of Value dated September 29, 2016 listed a reduced assessed value of $316,003.

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 the most recent assessment of $316,003 as of January 1, 2016.

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

Mailed on December 6, 2016
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

_____
Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PALMOUR, TANNOZ

Tannoz Palmour
1500 Cellars Avenue
Vancouver, WA 98661

ACCOUNT NUMBER: 35394-000

PROPERTY LOCATION: 1500 Cellars Avenue
Vancouver, WA

PETITION: 80

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	$ 87,480	$ 87,480
Improvements	$ 236,497	$ 164,420
Personal property		
Minerals		
ASSESSED VALUE	**$ 323,977**	**BOE VALUE** **$ 251,900**

Date of hearing: November 30, 2016 Recording ID#11302016Palmour

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

FACTS AND FINDINGS

The subject property is a two story residence with 2,490 square feet, built in 1996, and is of fair quality construction located on .26 acres.

The appellant stated on the petition that the property was purchased on November 17, 2015. An appraisal submitted by the appellant was performed by Sara B. Goodwin of Ashcroft & Associates P.C. as of October 21, 2015 showing a value of $251,900. The appellant purchased the subject property on November 17, 2015 for $249,900.

The appellant requested a value of $251,900.

The assessor provided 79 sales adjusted only for time and a cover letter recommending adjusting the assessed value to $298,641.

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 $251,900 (fee appraisal value) as of January 1, 2016.

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

Mailed on December 6, 2016
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

_____
Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BROWNING, JAMES & COCA, MICHAEL TRUSTEES

James Browning & Michael Coca, Trustees
710 NW 253rd Street
Ridgefield, WA 98642

ACCOUNT NUMBER: 215410-000

PROPERTY LOCATION: 710 NW 253rd Street
Ridgefield, WA

PETITION: 81

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	$ 215,670	$ 215,670
Improvements	$ 569,293	$ 513,330
Personal property		
Minerals		
ASSESSED VALUE	**$ 784,963**	**BOE VALUE** **$ 729,000**

Date of hearing: November 30, 2016 Recording ID#11302016Browning

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:
- James Browning

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,404 square feet, built in 2005 and is of very good quality construction located on 6.06 acres.

The appellant stated they purchased the property in September 2014 for $675,000. This is only a two bedroom home. Four comparable sales were submitted [#179860-000, $499,000 April 2016; #779862-005, $505,000 March of 2016; #215870-000, $602,000 May of 2016; and #215875-000, $542,000 February of 2016].

The appellant requested a value of $665,611. The purchase price adjusted by the Ridgefield increase factor of 8% for 2015 is $729,000.

The assessor provided a list of 192 sales adjusted only for time and a cover letter recommending adjusting the assessed value to $762,209. The assessor also commented that property in Ridgefield rose by approximately 8% during 2015.

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 $729,000 as of January 1, 2016.

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

Mailed on December 6, 2016
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

_____
Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HURRLE, KAREN R & HURRLE, RICHARD R

Karen & Richard Hurrle
10705 NE 64th Street
Vancouver, WA 98662

ACCOUNT NUMBER: 107029-142

PROPERTY LOCATION: 10705 NE 64th Street
Vancouver, WA

PETITION: 82

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	$ 76,250	$ 76,250
Improvements	$ 117,006	$ 107,950
Personal property		
Minerals		
ASSESSED VALUE	**$ 193,256**	**BOE VALUE** **$ 184,200**

Date of hearing: November 30, 2016 Recording ID#11302016Hurrle

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:
- Richard & Karen Hurrle

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,076 square feet, built in 1994 and is of fair quality construction located on .2 acres.

The appellant stated they live with a traffic noise violation. They have the documentation and have submitted the proof to Clark County and nothing has been done. Covington Road is right behind their property and the noise level is over the FDA noise standard. They tried to sell their property in 2015 but couldn't sell due to the traffic noise. They submitted an appraisal performed by Steven Smith as of March 9, 2015 showing a value of $187,500.

The appellant requested a value of $165,172 (last years' assessed value). Last year value adjusted by 11.52% gives a value of $184,200.

The assessor provided a list of 3 sales adjusted only for time and a cover letter recommending keeping the assessed 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 $184,200 as of January 1, 2016.

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

Mailed on December 6, 2016
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

_____
Daniel C. Weaver, Chairman

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