

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** ALLEN, SAMUEL E TRUSTEE

Samuel Allen  
C/O Steve Anderson  
10151 SE Sunnyside Road, Suite 499  
Clackamas, OR 97015

**ACCOUNT NUMBER:** 3791-422

**PROPERTY LOCATION:** 7209 SE Topper Drive  
Vancouver, WA

**PETITION:** 132

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 788,865	\$ 788,865
Improvements	\$ 1,589,829	\$ 1,219,306
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 2,378,694</b>	<b>BOE VALUE \$ 2,008,171</b>

Date of hearing: January 4, 2017 Recording ID#01042017Allen

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:  
Steve Anderson - Representative

Assessor:  
None

January 19, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a two story residence with 5,469 square feet, built in 1996 and is of class 7 quality construction located on .67 acres.

The appellants' representative stated that comparable sales support their value and not the assessor. Four comparable sales were submitted [#37914-208 which sold for \$1,890,000 in July 2014; #37914-212 which sold for \$2,486,250 July 2015; #166849-005 which sold for \$2,139,100 (actual sold price \$2,422,500 minus the extra lot \$287,400) in February 2016; and #166774-005(land only) which sold for \$950,000 in May 2015].

The appellant requested a value of \$1,600,000. The subject property value for the prior year of \$1,800,727 adjusted for the overall property value index for Clark County of 11.52% produces a value of \$2,008,171.

The assessor provided a list of 2 sales adjusted only for time and a cover letter recommending keeping the value the same. Both of the properties were approximately 2,000 square feet larger than the subject property and were of a different quality level.

Each of the 3 appellant comparable property values were adjusted by significant amounts for anomalies built into the purchase value. Property #37914-208 was adjusted downward by \$360,000 for the disclosed price of a remodel done before the sale, property #37914-212 was adjusted downward for an estimated value for below market interest rate on a carryback note on the sale, and property #166849-005 was adjusted by the value assigned to the value of a lot purchased with the subject property. Property #166774-005 was not considered because it was for land only.

Since the appellant comparable properties have unusual adjustments to the purchase price to make them comparable to the subject property and the size and quality difference of the Assessor comparable properties do not fairly compare to the subject property, the indexed value from the prior year produces a more appropriate value.

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

continued

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 \$2,008,171 as of January 1, 2016.

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

Mailed on January 19, 2017  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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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](http://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.**

January 19, 2017

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** NELSON, DAREN S & NELSON, GLORIA A

Daren & Gloria Nelson  
C/O Steve Anderson  
10151 SE Sunnyside Road, Suite 499  
Clackamas, OR 97015

**ACCOUNT NUMBER:** 37914-220

**PROPERTY LOCATION:** 7201 SE Topper Drive  
Vancouver, WA

**PETITION:** 240

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 815,595	\$ 815,595
Improvements	\$ 951,751	\$ 674,305
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 1,767,346</b>	<b>BOE VALUE \$ 1,489,900</b>

Date of hearing: January 4, 2017 Recording ID#01042017Nelson

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:  
Steve Anderson - Representative

Assessor:  
None

January 19, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 3,744 square feet, built in 1992 and is of very good plus quality construction on .73 acres.

The appellants' representative stated that comparable sales support their value and not the assessor. Four comparable sales were submitted [#37914-208 which sold for \$1,890,000 in July 2014; #37914-212 which sold for \$2,486,250 July 2015; #166849-005 which sold for \$2,139,100 (actual sold price \$2,422,500 minus the extra lot \$287,400) in February 2016; and #166774-005(land only) which sold for \$950,000 in May 2015].

The appellant requested a value of \$1,280,000. The subject property value for the prior year of \$1,335,983 adjusted for the overall property value index for Clark County of 11.52% produces a value of \$1,489,900.

The assessor provided no information.

Since the appellants' comparable properties have unusual adjustments to the purchase price to make them comparable to the subject property the indexed value from the prior year produces a more appropriate value.

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**  
continued

DECISION

The Board, after carefully reviewing the information and testimony 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 \$1,489,900 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  
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Vancouver, WA 98666-5000  
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January 19, 2017

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** SMITH, ROBERT A & SMITH, MARY JANE

Robert & Mary Jane Smith  
C/O Steve Anderson  
10151 SE Sunnyside Road, Suite 499  
Clackamas, OR 97015

**ACCOUNT NUMBER:** 37914-214

**PROPERTY LOCATION:** 7101 SE Topper Drive  
Vancouver, WA

**PETITION:** 241

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$ 788,865	\$ 788,865	
Improvements	\$ 1,544,702	\$ 1,185,593	
Personal property			
Minerals			
<b>ASSESSED VALUE</b>	<b>\$ 2,333,567</b>	<b>BOE VALUE</b>	<b>\$ 1,974,458</b>

Date of hearing: January 4, 2017 Recording ID#01042017Smith

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:  
Steve Anderson - Representative

Assessor:  
None

January 19, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a two story residence with 7,145 square feet, built in 1995 and is of excellent quality construction located on .6 acres.

The appellants' representative stated that comparable sales support their value and not the assessor. Four comparable sales were submitted [#37914-208 which sold for \$1,890,000 in July 2014; #37914-212 which sold for \$2,486,250 July 2015; #166849-005 which sold for \$2,139,100 (actual sold price \$2,422,500 minus the extra lot \$287,400) in February 2016; and #166774-005(land only) which sold for \$950,000 in May 2015].

The appellant requested a value of \$1,880,000. The subject property value for the prior year of \$1,770,497 adjusted for the overall property value index for Clark County of 11.52% produces a value of \$1,974,458.

The assessor provided no information.

Since the appellants' comparable properties have unusual adjustments to the purchase price to make them comparable to the subject property the indexed value from the prior year produces a more appropriate value.

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

continued

DECISION

The Board, after carefully reviewing the information and testimony 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 \$1,974,458 as of January 1, 2016.

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

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Daniel C. Weaver, Chairman

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January 19, 2017