ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: EDWARDS, JESSE

Jesse Edwards
39809 NE 74th Avenue
La Center, WA 98629

ACCOUNT NUMBER: 263782-000

PROPERTY LOCATION: 39809 NE 74th Avenue
La Center, WA

PETITION: 245

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	$ 127,426	$ 127,426
Improvements	$ 247,205	$ 247,205
Personal property		
Minerals		
ASSESSED VALUE	**$ 374,631**	**BOE VALUE** **$ 374,631**

Date of hearing: February 8, 2017 Recording ID#02082017Edwards

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 1,622 square feet with a 721 square foot basement, built in 1998 and is of average minus quality construction located on 4.97 acres.

The appellant stated on the petition that the property was appraised for a refinance and was valued different than the assessor's value. It was performed by William K. Reese of B & D Appraisal listing a value of $295,000. This appraisal or any other documentary evidence was not submitted for the Board to review.

The appellant requested a value of $295,000.

The assessor provided a list of 159 sales adjusted only for time and a cover letter recommending no adjustment to the value. Six properties on the list were highlighted which ranged in adjusted sale price from $274,900 to $383,500 with three of the properties above the subject assessed value and three of the properties below the subject assessed value.

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 $374,631 as of January 1, 2016.

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

Mailed on March 2, 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.

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: RUNGE, WILLIAM MATT & RUNGE, JANICE LYNN

William & Janice Runge
313 South Fann Street
Anaheim, CA 92804

ACCOUNT NUMBER: 220032-174

PROPERTY LOCATION: 1650 South 15th Way
Ridgefield, WA

PETITION: 246

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	$ 77,500	$ 77,500
Improvements	$ 349,901	$ 310,500
Personal property		
Minerals		
ASSESSED VALUE	**$ 427,401**	**BOE VALUE** **$ 388,000**

Date of hearing: February 8, 2017 Recording ID#02082017Runge

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:
- William Runge by teleconference

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,444 square feet, built in 2007 and is of good quality construction on .1994 acres.

The appellant stated that comparable homes have sold in their development at an average per square foot price of $138. This rate applied to their 2,444 square feet would result in $337,272. These homes selected have substantial upgrades that the subject home does not have. Six comparable sales were submitted [#220032-186 sold for $360,250 in April 2015 (has upgrades but same type home); #67369-070 sold for $366,750 in June 2015; #121061-084 sold in for $465,000 in January 2016; #986033-377 sold for $417,610 in February 2015; #220032-172 sold for $460,000 in December 2015; and #220032-028 sold for $374,900 in June 2015]. The most relevant properties are #22032-186 and #67369-070 which were both built in 2006, have 2,445 and 2,462 square feet and have an adjusted sale price of $387,917 and $387,875, respectively.

The appellant requested a value of $337,272.

The assessor provided a list of 163 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value.

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 $388,000 as of January 1, 2016.

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

Mailed on March 2, 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RAFANO, CESAR P & RAFANO, BARBARA P

Cesar & Barbara Rafano
15705 NE 28th Court
Vancouver, WA 98686

ACCOUNT NUMBER: 117890-696

PROPERTY LOCATION: 15705 NE 28th Court
Vancouver, WA

PETITION: 249

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	$ 115,000	$ 115,000
Improvements	$ 373,588	$ 373,588
Personal property		
Minerals		
ASSESSED VALUE	**$ 488,588**	**BOE VALUE** **$ 488,588**

Date of hearing: February 8, 2017 Recording ID#02082017Rafano

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

March 2, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,900 square feet and a 1,276 square foot basement, built in 1989 and is of good quality construction located on .2135 acres.

The appellant stated on the petition that the house is overpriced/overestimated. They purchased the property for $390,000 in June of 2014. Four comparable sales were submitted [#117890-689 sold for $398,700 in April 2014; #117890-702 sold for $431,000 in May 2015; #117890-072 sold for $303,000 in June 2015; and #117890-074 sold for $306,749 in October 2015]. All four listed were more than 1,000 square feet smaller than the subject property.

The appellant requested a value of $390,000.

The assessor provided a list of 157 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. Five properties were highlighted on the assessor list which carried an adjusted sale price ranging from $449,666 to $501,584 and contained square footage in line with the subject property.

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 $488,588 as of January 1, 2016.

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

Mailed on March 2, 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MCLAIN, DALE D & MCLAIN, KRISTI L

Dale & Kristi McLain
715 West McLoughlin Blvd.
Vancouver, WA 98660

ACCOUNT NUMBER: 55460-000

PROPERTY LOCATION: 715 West McLoughlin Blvd
Vancouver, WA

PETITION: 250

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	$ 113,032	$ 113,032
Improvements	$ 190,052	$ 85,000
Personal property		
Minerals		
ASSESSED VALUE	**$ 303,084**	**BOE VALUE** **$ 198,032**

Date of hearing: February 8, 2017 Recording ID#02072017McLain

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:
- Dale McLain

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,080 square feet with a 970 square foot basement, built in 1940 and is of average quality construction located on .109 acres.

The appellant stated homes of similar size on the same block but in better condition sold for substantially less than the assessed value of his property. Three comparable sales were submitted [#55370-000 sold for $225,196 in May 2016; #55430-000 sold for $184,500 in April 2016; and #55390-000 sold for $145,000 in March 2016]. Sales submitted by the assessor are located in much higher priced locations. The subject has significant structural and water intrusion issues from a crumbling foundation that have severely damaged the market value of the building. They have spent $71,128 in 2016 and 2017 on major foundation and restoration work that has a total cost of nearly $100,000. The cost information was sent to the BOE but for some reason was not included in the file. It was re-provided by the appellant and is dated appropriately.

The appellant requested a value of $198,032.

The assessor provided a list of 126 sales adjusted only for time and a cover letter recommending adjusting the assessed value to $258,217.

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 $198,032 as of January 1, 2016

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

Mailed on March 2, 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FUNK, FRANK H

Frank Funk
11916 NE 99th Street
Vancouver, WA 98682

ACCOUNT NUMBER: 200158-000

PROPERTY LOCATION: 11916 NE 99th Street
Vancouver, WA

PETITION: 253

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	$ 119,058	$ 119,058
Improvements	$ 260,785	$ 242,842
Personal property		
Minerals		
ASSESSED VALUE	**$ 379,843**	**BOE VALUE** **$ 361,900**

Date of hearing: February 8, 2017 Recording ID#02082017Funk

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 1,963 square feet, built in 1980 and is of average plus quality construction located on .86 acres.

The appellant stated on the petition that the assessor sales are not in his neighborhood and do not support the increase on his property. Four comparable sales were submitted [#109583-050, sold for $349,900 in January of 2016; #115915-154 sold for $336,168 in May 2015; #164024-000 sold for $455,582 in October 2015; and #115915-200 sold for $407,000 in December 2015]. The 2015 assessed value trended to 2016 at 11.52% provides a value of $361,900.

The appellant requested a value of $341,285.

The assessor provided a list of 47 sales adjusted only for time and a cover letter recommending keeping the assessed value the same. Three properties were highlighted on the list which range in value from $386,277 to $455,582. The assessor also stated that is would be appropriate to adjust for the location or traffic noise.

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 $361,900 as of January 1, 2016.

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

Mailed on March 2, 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.

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: BARROW, RUSSELL J & BARROW, DARNELLA L

Russ & Darnella Barrow
2202 NE 384th Court
Washougal, WA 98671

ACCOUNT NUMBER: 140680-000

PROPERTY LOCATION: 2202 NE 384th Court
Washougal, WA

PETITION: 254

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	$ 180,279	$ 180,279
Improvements	$ 605,186	$ 519,721
Personal property		
Minerals		
ASSESSED VALUE	**$ 785,465**	**BOE VALUE** **$ 700,000**

Date of hearing: February 8, 2017 Recording ID#02082017Barrow

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:
- Russ Barrow

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,713 square feet, built in 2005 and is of very good quality construction located on 5.46 acres.

The appellant stated each year his property increases 10% - 20%. In 2014 he came to the BOE and received an adjustment. He had an appraisal from May 2013 performed by Kathryn M. Bethune of Landsafe Appraisal listing a value of $620,000. Three comparable sales were submitted as well: [#140690-000 sold for $501,000 in April 2013; #140693-000 sold for $546,000 in February 2015; and #140674-000 sold for $541,000 in June 2016].

The appellant requested a value of $675,059.

The assessor provided a list of 4 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. Two of the assessor comparable properties were most relevant: [#137285005 which showed an adjusted sale price of $695,728 in August of 2015 and #137155000 which showed an adjusted sale price of $669,682 in July of 2015].

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 $700,000 as of January 1, 2016.

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

Mailed on March 2, 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.

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: MAESTAS, GEORGE & MAESTAS, SANDRA

George & Sandra Maestas
6021 NW El Rey Drive
Camas, WA 98607

ACCOUNT NUMBER: 92232-932

PROPERTY LOCATION: 6021 NW El Rey Drive
Camas, WA

PETITION: 255

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	$ 228,000	$ 228,000
Improvements	$ 432,654	$ 432,654
Personal property		
Minerals		
ASSESSED VALUE	**$ 660,654**	**BOE VALUE** **$ 660,654**

Date of hearing: February 8, 2017 Recording ID#02082017Maestas

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

March 2, 2017

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,212 square feet, built in 1995 and is of very good quality construction located on .39 acres.

The appellant stated on the petition that his property has no view of the lake and does not join the golf course. Several comparable properties were submitted however the majority were listings and not sales. The three sales submitted were [#92232-574 sold for $690,000 in October 2015; #175956-004 sold for $770,000 in October 2015; and #110186-884 sold for $920,000 in December 2016]. The comparison was based on the price per square foot.

The appellant requested a value of $605,351.

The assessor provided a list of 192 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The assessor list included numerous properties of comparable size and location which had sale prices which exceeded the assessed value of the subject property.

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 $660,654 as of January 1, 2016.

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

Mailed on March 2, 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JOHNSON, KURT & JOHNSON, ANGELA

Kurt & Angela Johnson
13608 NE Mountain View Drive
Battle Ground, WA 98604-7882

ACCOUNT NUMBER: 267065-000

PROPERTY LOCATION: 13608 NE Mountain View Drive
Battle Ground, WA

PETITION: 257

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	$ 111,600	$ 111,600
Improvements	$ 299,519	$ 258,400
Personal property		
Minerals		
ASSESSED VALUE	**$ 411,119**	**BOE VALUE** **$ 370,000**

Date of hearing: February 8, 2017 Recording ID#02082017Johnson

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

March 2, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,174 square feet with a 512 square foot basement, built in 1987 and is of fair quality construction located on 5 acres.

The appellant stated on the petition that the value went up from the BOE value of $331,576 (cost approach value) in 2015 to $411,119 in 2016. An appraisal submitted was performed by Jason Langeliers in August of 2014 listed a value of $335,000 (using the sales approach). The prior year value of $331,576 increased by the county wide 11.52% gives a value of approximately $370,000

The appellant requested a value of $331,576.

The assessor provided a list of three sales adjusted only for time and a cover letter recommending no adjustment to the assessed value.

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 $370,000 as of January 1, 2016.

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

Mailed on March 2, 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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