ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MAMMENGA, GORAL J & BONNIE K TRUSTEES

Goral & Bonnie Mammenga
17137 NE 40th Avenue
Vancouver, WA 98686

ACCOUNT NUMBER: 181672-000

PROPERTY LOCATION: 17220 NE 40th Avenue
Vancouver, WA

PETITION: 275

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	$ 186,095	$ 186,095
Improvements	$ 255,245	$ 197,277
Personal property		
Minerals		
ASSESSED VALUE	**$ 441,340**	**BOE VALUE** **$ 383,372**

Date of hearing: February 9, 2017 Recording ID#02092017Mammenga

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:
- Goral Mammenga

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,344 square feet and a 209 square foot basement, and is of low construction quality located on 9.77 acres. In addition, there is a 912 square foot cabin built in the late 1800's directly on the dirt. The appellants' home located on this parcel is not being appealed.

The appellant stated the Washington State Board of Tax Appeals issued a decision back in June of 2004 determining the cabin structure had a zero value. The State Board stated a new buyer of the property would likely tear down the cabin. There have been no improvements to the building and therefore it should still have a zero value. An inspection from Silver Buckle Homes and Lang Brothers state that the repairs to the house would exceed the worth of the structure. He could buy a new manufactured home and have it completely set up for less than the assessed value.

The appellant requested a value of $0 on the appealed structure leaving a total value of $383,372 for the subject property.

The assessor provided a list of three sales adjusted only for time and a cover letter recommending no adjustment to the value. The assessor comparable properties support the value of the property excluding the cabin.

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 $383,372 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: EPLING, STEVEN

Steven Epling
17610 NE 36th Way
Vancouver, WA 98682

ACCOUNT NUMBER: 172233-042

PROPERTY LOCATION: 17610 NE 36th Way
Vancouver, WA

PETITION: 276

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	$ 103,282	$ 103,282
Improvements	$ 254,006	$ 235,718
Personal property		
Minerals		
ASSESSED VALUE	**$ 357,288**	**BOE VALUE** **$ 339,000**

Date of hearing: February 9, 2017 Recording ID#02092017Epling

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:
- Steven Epling

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,438 square feet and a 675 square foot basement, built in 1939 and is of average quality construction located on .2642 acres.

The appellant stated that he purchased the property in April of 2011 for $248,000. He submitted an appraisal performed by William K. Reese of B & D Appraisal listing a value of $315,000 as of April 2015. The appraisal indexed forward to January 1, 2016 using the county wide 11.52% gives a value of $339,000.

The appellant requested a value of $315,000.

The assessor provided a list of 59 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The original notice of value was sent to the appellant in June of 2016 for $412,447 and an additional notice of value is included in the county records for $357,288 which the appellant said he never received.

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 $339,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SPAFFORD, CHRISTOPHER M. & MORRIS MELINDA C.

Chris & Melinda Spafford
17413 NE 167th Avenue
Brush Prairie, WA 98606

ACCOUNT NUMBER: 194789-000

PROPERTY LOCATION: 17413 NE 167th Avenue
Brush Prairie, WA

PETITION: 278

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	$ 224,124	$ 224,124
Improvements	$ 268,411	$ 203,876
Personal property		
Minerals		
ASSESSED VALUE	**$ 492,535**	**BOE VALUE** **$ 428,000**

Date of hearing: February 9, 2017 Recording ID#02092017Spafford

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:
- Chris & Melinda Spafford

Assessor:
- None

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,396 square feet, built in 1979 and is of average quality construction located on 10.12 acres.

The appellant stated they purchased the home in July 2016. There was an appraisal performed by Randy M. Goode of Crossroad Appraisal Inc. as of June 2016 listing a value of $454,000. They still have several issues to repair. The appraisal value adjusted back to January 1, 2106 at the county wide 11.52% provides a value of $428,000.

The appellant requested a value of $420,500.

The assessor provided a list of 242 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. Six properties on the listing were highlighted with adjusted sale prices ranging from $353,080 to $535,080. Three of the properties had adjusted sale prices below $428,000 and three had prices above $428,000.

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 $428,000 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: VICKERY, TROY & VICKERY, CHRISTINE

Troy & Christine Vickery
9211 NE 25th Court
Vancouver, WA 98665

ACCOUNT NUMBER: 96626-554

PROPERTY LOCATION: 9211 NE 25th Court
Vancouver, WA

PETITION: 283

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	$ 88,750	$ 88,750
Improvements	$ 316,573	$ 261,250
Personal property		
Minerals		
ASSESSED VALUE	**$ 405,323**	**BOE VALUE** **$ 350,000**

Date of hearing: February 9, 2017 Recording ID#02092017Vickery

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 2 story residence with 3,038 square feet, built in 1992 and is of average plus quality construction located on .3379 acres.

The appellant stated on the petition that due to homes sold and for sale in their area they would not be able to sell for as much as the assessed value. Four comparable sales were submitted [#97310-036 sold for $338,500 in September 2016; #148056-010 sold for $350,000 in July 2015; and #99535-014 sold for $389,900 in August 2015].

The appellant requested a value of $350,000.

The assessor provided a list of 151 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The assessor highlighted properties ranged in adjusted sale price from $283,000 to $384,418 and supported the lower assessed value of $350,000.

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 $350,000 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: WARREN, CHERYL D & WARREN, GLEN A

Glen & Cheryl Warren
830 NW Fremont Street
Camas, WA 98607

ACCOUNT NUMBER: 92233-046

PROPERTY LOCATION: 830 NW Fremont Street
Camas, WA

PETITION: 284

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	$ 120,500	$ 120,500
Improvements	$ 220,450	$ 189,500
Personal property		
Minerals		
ASSESSED VALUE	**$ 340,950**	**BOE VALUE** **$ 310,000**

Date of hearing: February 9, 2017 Recording ID#02092017Warren

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 1,852 square feet, built in 1989 and is of good minus quality construction located on .1989 acres.

The appellant stated on the petition that they had an appraisal done in 2015. The appraisal was performed by Chad Koch of Keystone Appraisal Services in January of 2015 listing a value of $280,000. The appraisal value adjusted to January 1, 2016 using the county wide 11.52% produces a value of $310,000.

The appellant requested a value of $307,500.

The assessor provided a list of 63 sales adjusted only for time and a cover letter recommending keeping the assessed value the same. The assessor highlighted three properties that ranged in adjusted sale price from $317,544 to $493,824. One of the sales was for a property that was 1,000 square feet larger than the subject property and does not represent a true comparable.

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 $310,000 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: HADDIX, FURMAN & HADDIX, GUNA

Furman & Guna Haddix
1900 NW 146th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 184963-004

PROPERTY LOCATION: 1900 NW 146th Street
Vancouver, WA

PETITION: 285

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	$ 90,000	$ 90,000
Improvements	$ 337,082	$ 298,000
Personal property		
Minerals		
ASSESSED VALUE	**$ 427,082**	**BOE VALUE** **$ 388,000**

Date of hearing: February 9, 2017 Recording ID#02092017Haddix

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:
- Furman Haddix

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a 2 story residence with 2,545 square feet and a 1,122 square foot basement, built in 2005 and is of average plus quality construction located on .174 acres.

The appellant stated that he reviewed the assessor's submitted comparable sales and the scatter graph and found it to support the value he feels is appropriate for his property. A list of numerous properties located in Tuscany subdivision and Chinook Springs subdivision was included. The prior year assessed value of $348,000 adjusted to January 1, 2016 using the county wide 11.52% provides a value of $388,000.

The appellant requested a value of $358,500.

The assessor provided a list of 152 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The assessor highlighted five properties that ranged in adjusted sale price from $356,618 to $443,103. The adjusted value of the subject property shown above ($388,000), falls within the range of values.

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 $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: KYSAR, LARS & KYSAR, JULIE

Lars & Julie Kysar
PO Box 645
Yacolt, WA 98675-0899

ACCOUNT NUMBER: 276867-000

PROPERTY LOCATION: 27110 NE Rotschy Mill Road
Yacolt, WA

PETITION: 288

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	$ 173,610	$ 173,610
Improvements	$ 502,002	$ 458,390
Personal property		
Minerals		
ASSESSED VALUE	**$ 675,612**	**BOE VALUE** **$ 632,000**

Date of hearing: February 9, 2017 Recording ID#02092017Kysar

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 1.5 story residence with 2,267 square feet and a 942 square foot basement, built in 2011 and is of average quality construction located on 18.72 acres.

The appellant stated on the petition that they felt they could buy property as far out as they are out of town and build a new house for less than $470,000. A comparative market analysis by Leah Higgins of Berkshire Hathaway Northwest Real Estate listed an average sale price of $466,500 for the subject. The prior year assessed value adjusted for time using the county wide 11.52% to January 1, 2016 provides a value of $632,000.

The appellant requested a value of $470,000 / $480,000.

The assessor provided a cover letter recommending adjusting the assessed value from $675,612 to $651,129 reflecting the removal of the living space from the shop. The assessor also stated that the appellant comparable properties suffer a lack of equivalent quality, size and age. No other detail information was included by the assessor.

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 $632,000 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

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