ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JEFFERIES, INA

Ina Jefferies
21403 NE 15th Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 179125-000

PROPERTY LOCATION: 21403 NE 15th Avenue
Ridgefield, WA

PETITION: 170

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	$ 160,678	$ 160,678
Improvements	$ 186,477	$ 186,477
Personal property		
Minerals		
ASSESSED VALUE	**$ 347,155**	**BOE VALUE** **$ 347,155**

Date of hearing: January 31, 2017 Recording ID#01312017Jefferies

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:
- Ina Jefferies

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a 2 story residence with 2,112 square feet, built in 1938 and is of fair quality construction on 4.85 acres.

The appellant stated that there have been no major repairs to the house or outbuildings in the last 10+ years. The one thing that had to be fixed was a new roof as the old one was 20 years old. A new roof was put on in 2016 at a cost of approximately $7,000. She did not remember who the roofer was. There were no comparable sales or other documentary evidence submitted.

The appellant requested a value of $327,155.

The assessor provided a list of 98 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value.

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 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 $347,155 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.

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: LAWRENCE, GILBERT W & LAWRENCE, PHYLLIS

Gilbert & Phyllis Lawrence
160 West Empress Street
Washougal, WA 98671

ACCOUNT NUMBER: 123007-026

PROPERTY LOCATION: 160 West Empress Street
Washougal, WA

PETITION: 169

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	$ 180,000	$ 160,000
Improvements	$ 508,377	$ 508,338
Personal property		
Minerals		
ASSESSED VALUE	**$ 688,377**	**BOE VALUE** **$ 668,338**

Date of hearing: January 31, 2017 Recording ID#01312017Lawrence

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:
- Gilbert Lawrence

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,587 square feet with a 1,975 square foot basement, built in 2008 and is of good plus quality construction on .24 acres.

The appellant stated he was appealing the land value since the assessor value is inconsistent with the neighborhood lots and their steep topography. The BOE value for the last two years has been reduced to $130,000 for the land. No comparable sales or other documentary evidence was submitted. The Board told Mr. Lawrence that comparing assessed value is not a valid argument.

The appellant requested a value of $130,000 for land, $508,377 for structure totaling $638,377. The 2015 value adjusted by the county wide trend of 11.52% produces a value of $668,338.

The assessor provided a list of 4 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value.

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 $668,338 ($160,000 for land and $508,338 for improvements) 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BHAGWANDAS, MAHENDRA & SHAH, NITA

MAHENDRA CO TRUSTEES

Mahendra & Nita Shah
18604 NW 64th Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 180322-000

PROPERTY LOCATION: 18604 NW 64th Avenue
Ridgefield, WA

PETITION: 178

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	$ 200,280	$ 200,280
Improvements	$ 596,298	$ 466,720
Personal property		
Minerals		
ASSESSED VALUE	**$ 796,578**	**BOE VALUE** **$ 667,000**

Date of hearing: January 31, 2017 RecordingID#01312017Shah

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:
- Mahendra Shah

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a 2 story residence with 3,512 square feet and a 1,197 square foot basement, built in 1979 and is of good quality construction located on 2.66 acres.

The appellant stated that the BOE adjusted the assessment from $726,137 to $598,000 due to all of the improvements needed. Five comparable sales were submitted [#137112-000 which sold for $670,000 in October 2014; #205163-024 which sold for $540,000 in August 2014; #136918-000 which sold for $685,000 in September 2014; #171130-000 which sold for $680,000 in January 2015; and #180302-000 that only included assessed value information].

The appellant requested a value of $615,000. Last year value ($598,000) as adjusted by the Board increased by the county wide 11.52% provides a value of $667,000.

The assessor provided a list of 4 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The values of the properties produce inconsistent comparable information because of land size and other amenities.

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 $667,000 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WYNAND, JOSHUA D & WYNAND, JENNA

Joshua & Jenna Wynand
5210 NW 309th Street
Ridgefield, WA 98642

ACCOUNT NUMBER: 210819-000

PROPERTY LOCATION: 5210 NW 309th Street
Ridgefield, WA

PETITION: 174

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	$ 164,612	$ 164,612
Improvements	$ 340,120	$ 286,388
Personal property		
Minerals		
ASSESSED VALUE	**$ 504,732**	**BOE VALUE** **$ 451,000**

Date of hearing: January 31, 2017 Recording ID#01312017Wynand

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 2,288 square feet, built in 2006 and is of average plus quality construction located on 3.31 acres.

The appellant stated on the petition that she could not sell the home for the tax assessed value. Five comparable sales were submitted [#257632-000 which sold for $490,000 in March 2016; #263732-000 which sold for $310,000 in September 2016; #265118-000 which sold for $320,000 in June of 2016; #116660-000which sold for $520,000 in October of 2016; and #259409-000 which sold for $410,000 in April of 2016].

The appellant requested a value of $450,000. The appellant purchased the property in April of 2015 for $415,000. The purchase price adjusted for time at the county wide 11.52% provides a value of $451,000.

The assessor provided a list of 107 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 $451,000 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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