

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WHEATON, DAVID E & WHEATON, MAUREEN K

David & Maureen Wheaton
1284 East Lucas Street
La Center, WA 98629

ACCOUNT NUMBER: 63472-858

PROPERTY LOCATION: 1284 East Lucas Street
La Center, WA

PETITION: 389

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	\$ 77,760	\$ 77,760
Improvements	\$ 400,085	\$ 319,808
Personal property		
Minerals		
ASSESSED VALUE	\$ 477,845	BOE VALUE \$ 397,568

Date of hearing: March 22, 2017 Recording ID#03222017Wheaton

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:
Maureen Wheaton (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 2,926 square feet, built in 2005 and is of good minus quality construction located on .266 acres.

The appellant stated the increase from 2015 was 34%. Four comparable property sales were provided [#63472-916 sold for \$390,000 in March 2014; #258991-132 sold for \$313,000 in April 2015; #258992-020 sold for \$334,000 in November 2014; and #986033-778 sold for \$353,400 in November 2015]. Property #258992-020 sold again in November 2016 for \$400,000 and is the property that the appellant states is most like the subject property. This is the fourth year they have had to appeal. Since 2013 the BOE has adjusted their value. The 2015 value of \$356,500 adjusted forward to 2016 at 11.52% provides a value of \$397,568 which is supported by the two sales of property #258992-020.

The appellant requested a value of \$356,500 (same value as 2015).

The assessor provided a list of three sales adjusted only for time, a property appraisal information 2106 sheet and a cover letter recommending adjusting the value to \$458,302 based on adjusting the overall quality from "good" to "good minus". The assessor comparable properties adjusted sales value ranged from \$456,022 to \$539,856, however two of the properties were sold in 2014 which is outside the assessor's normal range of valuations.

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 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 \$397,568 as of January 1, 2016.

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

Mailed on April 3, 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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April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MAN, HA FONG

Helen Fong
994 La Mesa Ter, Unit D
Sunnyvale, CA 94086

ACCOUNT NUMBER: 110539-196

PROPERTY LOCATION: 14723 SE 16th Circle
Vancouver, WA

PETITION: 390

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	\$ 94,250	\$ 94,250
Improvements	\$ 156,097	\$ 136,371
Personal property		
Minerals		
ASSESSED VALUE	\$ 250,347	BOE VALUE \$ 230,621

Date of hearing: March 22, 2017 Recording ID#03222017Man

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:
Helen Fong (by teleconference)

Assessor:
None

April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 2 story duplex with 1,048 square feet per unit, built in 1980 and is of fair construction quality located on .19 acres.

The appellant stated that based on last years' sales of similar properties and no improvements on her duplex the property is not at the assessed value. Submitted comparable sales were [#110185-432 sold for \$173,250 in September 2015; #114727-128 sold for \$226,665 in March 2016; #114727-124 sold for \$226,665 in March 2016; #114727-126 sold for \$226,665 in March 2016; #163604-000 sold for \$198,000 in January 2016; #110299-896 sold for \$162,500 in November 2015; #110185-384 sold for \$153,000 in November 2015; and #115301-080 sold for \$212,000 in September 2015]. The 2015 value of the subject property of \$206,798 adjusted forward to 2016 provides a value of \$230,621.

The appellant requested a value of \$212,000.

The assessor provided a list of four sales adjusted only for time, a property appraisal information 2016 and a cover letter recommending no adjustment to the assessed value. The four properties ranged in adjusted sale price from \$285,056 to \$320,624 and all but one were 6 or more years newer than the subject property.

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 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 \$230,621 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
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CHURCH-ADAMS, THOMAS J & CHURCH-ADAMS,
NINA W

Thomas & Nina Church-Adams
14706 NE Erickson Drive
La Center, WA 98629

ACCOUNT NUMBER: 265093-000

PROPERTY LOCATION: 14706 NE Erickson Drive
La Center, WA

PETITION: 393

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	\$ 130,751	\$ 130,751
Improvements	\$ 641,974	\$ 494,249
Personal property		
Minerals		
ASSESSED VALUE	\$ 772,725	BOE VALUE \$ 625,000

Date of hearing: March 22, 2017 Recording ID#03222017Church

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:
Thomas Church-Adams (by teleconference)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,910 square feet and a 1,225 square foot basement, built in 1994 and is of very good quality construction located on 5 acres.

The appellant stated on the petition that they purchased their property in March of 2016. An appraisal performed by Heidi M. Larson of Heidi Larson Residential as of March 2016 showed a value of \$625,000.

The appellant requested a value of \$625,000.

The assessor provided a property appraisal information sheet for 2016 and a cover letter recommending adjusting the assessed value to \$625,000 (the value of the fee appraisal dated March 9, 2016).

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 \$625,000 as of January 1, 2016.

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

Mailed on April 3, 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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April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FILIBERTI, MARY JEAN & NEUSCHWANGER,
KENNETH E

Mary Filiberti & Kenneth Neuschwanger
2002 NE 384th Court
Washougal, WA 98671

ACCOUNT NUMBER: 140682-000

PROPERTY LOCATION: 2002 NE 384th Court
Washougal, WA

PETITION: 398

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	\$ 186,694	\$ 186,694
Improvements	\$ 619,726	\$ 513,306
Personal property		
Minerals		
ASSESSED VALUE	\$ 806,420	BOE VALUE \$ 700,000

Date of hearing: March 22, 2017 Recording ID#03222017Filiberti

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:
Mary Jean Filiberti and Kenneth Neuschwanger

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,591 square feet, built in 2014 and is of good plus quality construction located on .29 acres.

The appellant stated on the petition that since they purchased their home in 2011 the assessment has gone up 52.2%. Three comparable sales were submitted [#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 of 2016]. The appeal form stated that an appraisal was performed by Amanda Schoolfield for Provident Funding Associates in January of 2013 showing a value of \$505,000. The appraisal was not submitted. Also submitted were three additional comparable properties: Nearby unidentified (Chaney) in Washougal sold for \$699,900 in March of 2017 (property incorrectly identified); 2211 NE 380th Ave. in Washougal, #140660-000 sold for \$434,750 in November, 2016; and 38622 NE 25th in Washougal, #140674-000 sold for \$575,000 in June, 2016. The appellant testified several times in the hearing that their home did not compare in quality and amenities to the other homes in the area.

The appellant requested a value of \$575,000.

The assessor provided a list of three sales adjusted only for time, a property appraisal information 2016 and a cover letter recommending adjusting the assessed value to \$725,000. The three comparable properties adjusted sale prices ranged from \$689,587 to \$750,086.

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 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. (assessors' comparable sales).

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

Mailed on April 3, 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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April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VANCOUVER REALTY GROUP LLC

Vancouver Realty Group, LLC / Izad Khormae
PO Box 2485
Vancouver, WA 98668

ACCOUNT NUMBER: 144973-000

PROPERTY LOCATION: 9100 NE 15th Avenue
Vancouver, WA

PETITION: 392

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	\$ 123,885	\$ 123,885
Improvements	\$ 1,401,015	\$ 1,401,015
Personal property		
Minerals		
ASSESSED VALUE	\$ 1,524,900	BOE VALUE \$ 1,524,900

Date of hearing: March 22, 2017 Recording ID#03222017Khormae

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 the multiple unit Foxworth apartment complex which is 2 stories with a total of 34,412 square feet located on .79 acres.

The appellant stated on the petition that the assessed valuation should be based upon the actual purchase price, with increases in assessment adjusted to the changes in rental income. The rental income increase from 2011 to 2016 is 51%. The purchase price of \$850,000 times 51% yields a more accurate true and fair value of the property in 2016 at \$1,283,500. There was no other evidence submitted.

The appellant requested a value of \$1,283,500.

The assessor provided no information.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of 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.

The assessed value of the subject property is sustained at \$1,524,900 as of January 1, 2016.

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

Mailed on April 3, 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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April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CEDAR PARK LLC

Cedar Park LLC / Izad Khormae
PO Box 2485
Vancouver, WA 98668

ACCOUNT NUMBER: 30452-000

PROPERTY LOCATION: 2615 Neals Lane
Vancouver, WA

PETITION: 387

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	\$ 478,800	\$ 478,800
Improvements	\$ 1,629,100	\$ 1,629,100
Personal property		
Minerals		
ASSESSED VALUE	\$ 2,107,900	BOE VALUE \$ 2,107,900

Date of hearing: March 22, 2017 Recording ID#03222017Cedar

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

April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is two parcels and consists of 17 duplex units with 720 square feet per unit, built in 1971 and is of fair quality construction located on 2.29 acres and .5 acres respectively.

The appellant is appealing two properties, #030452-000 and #030446-000 and stated on the petition that the valuation should be based upon the actual purchase price, with increases in assessment adjusted to the changes in rental income. The rent income increase from 2013 to 2016 is 22%. Purchase price of \$1,545,000 times 22% yields a more accurate true and fair value of the property in 2016 at \$1,884,900. There was no other evidence submitted.

The appellant requested a total value of \$1,884,900.

The assessor provided a list of five comparable sales that show the sale price per square foot and sales price per unit which range from \$77.78 to \$121.36 per square foot and \$62,500 to \$109,220 per unit. The subject property is assessed at \$87.79 per square foot and \$63,212 per unit. The total value of \$2,212,420 is allocated \$2,107,900 to property #30452-000 and \$104,520 to 30446-000.

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 not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

The assessed value of the subject property is sustained at \$2,107,900 as of January 1, 2016.

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

Mailed on April 3, 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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April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CEDAR PARK LLC

Cedar Park LLC / Izad Khormae
PO Box 2485
Vancouver, WA 98668

ACCOUNT NUMBER: 30446-000

PROPERTY LOCATION: 2615 Neals Lane
Vancouver, WA

PETITION: 388

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	\$ 104,520	\$ 104,520
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
ASSESSED VALUE	\$ 104,520	BOE VALUE \$ 104,520

Date of hearing: March 22, 2017 Recording ID#03222017Cedar

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 .50 acre piece of land included as part of the complex on #30452-000.

The appellant is appealing two properties, #030452-000 and #030446-000 and stated on the petition that the valuation should be based upon the actual purchase price, with increases in assessment adjusted to the changes in rental income. The rent income increase from 2013 to 2016 is 22%. Purchase price of \$1,545,000 times 22% yields a more accurate true and fair value of the property in 2016 at \$1,884,900. There was no other evidence submitted.

The appellant requested a total value of \$1,884,900.

The assessor provided a list of five comparable sales that show the sale price per square foot and sales price per unit which range from \$77.78 to \$121.36 per square foot and \$62,500 to \$109,220 per unit. The subject property is assessed at \$87.79 per square foot and \$63,212 per unit. The total value of \$2,212,420 is allocated \$2,107,900 to property #30452-000 and \$104,520 to #30446-000.

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.

The assessed value of the subject property is sustained at \$104,520 as of January 1, 2016.

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

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Vancouver, WA 98666-5000
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Daniel C. Weaver, Chairman

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