

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: EDDY, JAMES C.

James C. Eddy
11717 SW Summerville Avenue
Portland, OR 97219

ACCOUNT NUMBER: 35771-534

PROPERTY LOCATION: 2015 SE Columbia River Drive #330
Vancouver, WA

PETITION: 399

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	\$ 0	\$ 0
Improvements	\$ 820,734	\$ 659,175
Personal property		
Minerals		
ASSESSED VALUE	\$ 820,734	BOE VALUE \$ 659,175

Date of hearing: March 23, 2017 Recording ID#03232017Eddy

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 a ranch style condominium residence with 1,551 square feet, built in 1998 and is of very good plus quality construction.

The appeal stated that the price per square foot was too high. It referred to the CMA (comparative market analysis) for comps. The size of unit is very important in determining price. The CMA included sales of 10 similar condominiums on the riverfront. Two of the condos were 1,580 square feet and 1,623 square feet and sale priced at \$625,000 and \$650,000 in 2016. Four of the condos ranged in size from 1,746 to 1,968 and sale priced from \$669,000 to \$799,000 in 2015 and 2016. Four of condos ranged in size from 2,300 to 2,350 and sale priced from \$849,000 to \$899,999 in 2015 and 2016. The CMA recommended price is \$659,175. The 2015 assessed value of \$623,502 adjusted to 2016 at 11.52% provides a value of \$695,329.

The appellant requested a value of \$659,175.

The assessor provided a list of 10 sales adjusted only for time, a property appraisal information card for 2016 and a cover letter recommending no adjustment to the value. Four of the condo sales ranged in size from 1,356 to 1,660 square feet in size and adjusted sale priced from \$435,000 to \$688,267. The remainder of the condos ranged in size from 1,958 to 2,360 square feet and were not considered comparable to the subject property.

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 \$659,175 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.

To request this form for the visually impaired or in a language other than English call 360-753-3217.

April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JONES, RODGER K

Rodger Jones
817 NW 214th Circle
Ridgefield, WA 98642

ACCOUNT NUMBER: 179427-000

PROPERTY LOCATION: 817 NW 214th Circle
Ridgefield, WA

PETITION: 401

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	\$ 247,032	\$ 247,032
Improvements	\$ 458,980	\$ 428,968
Personal property		
Minerals		
ASSESSED VALUE	\$ 706,012	BOE VALUE \$ 676,000

Date of hearing: March 23, 2017 Recording ID#03232017Jones

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 a 2 story residence with 3,433 square feet and a 1,512 square foot basement, built in 1990 and is of good minus construction quality located on 5.3 acres.

The appellant stated that based on comparable market sales, the assessed valuation is extreme and not realistic. The appellant included information on home sales and articles talking about home prices. Using an overall market increase of 8.5% for the Ridgefield market the 2015 assessed value adjusted to 2016 provides a value of \$676,000.

The appellant requested a value of \$620,000.

The assessor provided a list of three property sales adjusted only for time, a property appraisal information 2017 card and a cover letter recommending no adjustment to the assessed value. The adjusted sale price of the assessor comparable properties ranged from \$610,000 to \$669,595.

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 \$676,000 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: LANZ, JERRY & LANZ, VIRGINIA, TRUSTEE

Jerry & Virginia Lanz
3405 NW 38th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 177683-000

PROPERTY LOCATION: 3405 NW 38th Avenue
Camas, WA

PETITION: 405

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	\$ 234,125	\$ 234,125
Improvements	\$ 233,934	\$ 233,934
Personal property		
Minerals		
ASSESSED VALUE	\$ 468,059	BOE VALUE \$ 468,059

Date of hearing: March 23, 2017 Recording ID#03232017Lanz

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 a ranch style residence with 2,004 square feet and a 1,224 square foot area above the garage, built in 1963 and is of average quality construction located on 10.53 acres.

The appellant stated that the assessed value is not market value. No supporting information or testimony was provided.

The appellant requested a value of \$400,000.

The assessor provided a list of 23 sales adjusted only for time, a land detail record, a property appraisal information card for 2017, a scatter graph, three pictures of the subject property 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 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 \$468,059 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: BURINSKY, STEPHEN L

Stephen Burinsky
110 South Reymonds Avenue
Yacolt, WA 98671

ACCOUNT NUMBER: 65140-000

PROPERTY LOCATION: 507 East Jones Street
Yacolt, WA

PETITION: 406

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	\$ 48,836	\$ 48,836
Improvements	\$ 151,025	\$ 97,884
Personal property		
Minerals		
ASSESSED VALUE	\$ 199,861	BOE VALUE \$ 146,720

Date of hearing: March 23, 2017 Recording ID#03232017Burinsky1of2
Recording ID#03232017Burinsky2of2

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:
Stephen Burinsky (by teleconference)

Assessor:
None

April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,396 square feet, built in 1913 and is of average quality construction located on .52 acres.

The appellant stated on the petition that the assessor's office is not recognizing the fair and current market (real estate) conditions in Yacolt, within zip code 98675 and ignoring the obvious. Comparable sales do not exist. Comparable sales data provided by John L Scott reflects only a 4.8% increase in value market wide. The lot size is not .61, actually .5 and there are still ongoing legal issues involved with the county road bisecting buildings.

The appellant requested a value of \$134,879. The value of the property using the 4.8% increase as documented by John L Scott applied to the 2015 value of \$140,000 provides a value of \$146,720.

The assessor provided a list of 49 sales adjusted only for time, an additional list of 22 properties sold in Yacolt/Amboy area during 2015, a property appraisal information card for 2017, a scatter graph, details of survey adjustments, several pictures and a cover letter recommending no adjustment to the assessed 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 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 \$146,720 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
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April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BIRCK, JONATHAN D & BBIRCK, KAREN J

Jonathan & Karen Birck
4100 NW 188th Street
Ridgefield, WA 98642

ACCOUNT NUMBER: 180489-000

PROPERTY LOCATION: 4100 NW 188th Street
Ridgefield, WA

PETITION: 407

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	\$ 211,000	\$ 211,000
Improvements	\$ 489,000	\$ 389,000
Personal property		
Minerals		
ASSESSED VALUE	\$ 700,000	BOE VALUE \$ 600,000

Date of hearing: March 23, 2017 Recording ID#03232017Birck

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:
Jonathan Birck

Assessor:
None

April 3, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,369 square feet, built in 2005 and is of good quality construction located on 5.18 acres.

The appellant stated:

1. Comparisons with recent sales of equivalent properties support a lower market value than the assessors'.
2. The Board of Equalization lowered the 2015 market value to \$560,000.
3. Properties directly across 41st Avenue suppress our market value due to poor condition.
4. High traffic volume for a rural area. Also an easement takes up part of the property.

Four comparable properties were presented by the appellant: #1923839-000 with 3,708 square feet sold for \$550,000 in November 2015; #215870-000 with 3,443 square feet sold for \$602,500 in May 2016; #213342-000 with 3,026 square feet sold for \$500,000 in August 2015; #179622-005 with 3,006 square feet sold for \$505,000 in March 2016.

The appellant requested a value of \$600,000. The 2015 assessed value of \$560,000 adjusted to 2016 based on a Ridgefield only increase of 8.5% provides a value of \$607,600.

The assessor provided a list of four sales adjusted only for time, a property appraisal information card for 2017 and a cover letter recommending the assessed value be adjusted to \$672,938 based on comparable properties, especially #215870-000.

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 \$600,000 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: RITTER,EUGENE A.

Eugene Ritter
1415 NW 154th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 185018-000

PROPERTY LOCATION: 3.07 acres Whipple Creek
Vancouver, WA

PETITION: 395

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	\$ 75,506	\$ 20,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
ASSESSED VALUE	\$ 75,506	BOE VALUE \$ 20,000

Date of hearing: March 23, 2017 Recording ID#03232017Ritter

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:
Eugene Ritter and Brian Flory (neighbor)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 3.07 acre piece of property located on Whipple Creek.

The appellant is appealing two parcels #185018-000 and #185019-000. The appellant stated through an extensive description of the properties that both are unbuildable. The property is steep and “may” have a buildable envelope but subject to the stream crossings, topography and access to the property from existing streets.

The appellant requested a value of \$20,000 and \$35,000 respectively which are the values assigned by the Board of Equalization in 2015. The properties are only buffer properties at best but cannot be used as building sites and because of the conditions, they are highly unlikely to be sold separately with any substantial value.

The assessor provided a list of four sales adjusted only for time, three property appraisal information 2016 sheets covering the two appealed properties and the adjacent home, an overview picture and a cover letter recommending no adjustment to the assessed value. The assessor states that all three properties should be assessed together as a 7.31 acre parcel with a home on it.

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 \$20,000 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: RITTER,EUGENE A.

Eugene Ritter
1415 NW 154th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 185019-000

PROPERTY LOCATION: 3.24 acres Whipple Creek
Vancouver, WA

PETITION: 396

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	\$ 85,683	\$ 20,000
Improvements	\$ 8,029	\$ 15,000
Personal property		
Minerals		
ASSESSED VALUE	\$ 93,712	BOE VALUE \$ 35,000

Date of hearing: March 23, 2017 Recording ID#03232017Ritter

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:
Eugene Ritter and Brian Flory (Neighbor)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a class 3 general purpose outbuilding built in 1993 located on a 3.24 acre piece of property located on Whipple Creek.

The appellant is appealing two parcels #185018-000 and #185019-000. The appellant stated through an extensive description of the properties that both are unbuildable. The property is steep and “may” have a buildable envelope but subject to the stream crossings, topography and access to the property from existing streets.

The appellant requested a value of \$20,000 and \$35,000 respectively, which are the values assigned by the Board of Equalization in 2015. The properties are only buffer properties at best but cannot be used as building sites and because of the conditions, they are highly unlikely to be sold separately with any substantial value.

The assessor provided a list of four sales adjusted only for time, three property appraisal information 2016 sheets covering the two appealed properties and the adjacent home, an overview picture and a cover letter recommending no adjustment to the assessed value. The assessor states that all three properties should be assessed together as a 7.31 acre parcel with a home on it.

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 \$35,000 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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