ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HALL, JOYCE MAE

Joyce Hall
12215 NE 99th Avenue
Vancouver, WA 98662

ACCOUNT NUMBER: 119300-010

PROPERTY LOCATION: 12215 NE 99th Avenue
Vancouver, WA

PETITION: 684

ASSESSMENT YEAR: 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	$ 234,995	$ 210,000
Improvements	$ 446,694	$ 446,694
Personal property		
ASSESSED VALUE	**$ 681,689**	**BOE VALUE** **$ 656,694**

Date of hearing: July 13, 2017 Recording ID# Hall

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:
- Joyce Hall

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,158 square feet, built in 2016 and is of good construction quality located on 2.69 acres.

The appellant stated she felt the increase was excessive. She did read that she cannot compare assessed values but does not understand why all of her neighbors are assessed much less for their land value. One comp was submitted [#204494-005 with 2.32 acres sold in May 2017 for $719,000. Their land value is $151,700]. She bought the land for $195,000 in April 2015 and had to put in a well, septic and power on the parcel. She moved in August 29, 2016 once the home was complete. Using the purchase price of $195,000 in April of 2015 adjusted forward to 2016 at the county wide increase of 11.52% provides a value of $210,000. The 2017 uncertified value of the land shows a value of $207,556.

The appellant requested a value of $631,694.

The assessor provided no information.

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 not 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 $656,694 (land $210,000 and improvements of $446,694) as of January 1, 2016.

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

Mailed on July 27, 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: CHECHELNITSKIY, VENIAMIN

Veniamin & George Chechelnitskiy
24606 NW 4TH Court
Ridgefield, WA 98642

ACCOUNT NUMBER: 215421-000

PROPERTY LOCATION: 24606 NW 4th Court
Ridgefield, WA

PETITION: 685

ASSESSMENT YEAR: 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	$ 216,223	$ 216,223
Improvements	$ 1,257,977	$ 856,777
Personal property		
ASSESSED VALUE	**$ 1,474,200**	**BOE VALUE** **$ 1,073,000**

Date of hearing: July 13, 2017 Recording ID# Chechelnitskiy

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:
- George Chechelnitskiy and daughter Anna Chechelnitskiy

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a two story residence with 9,271 square feet, built in 2006 and is of very good plus construction quality located on 5.3 acres.

The appellant stated the house needs repairs. The tile floors are cracked due to not enough support beams. An estimate from ING Construction was submitted listing a total of $190,946 to add support and fix floors. A submitted appraisal performed by Vladislav Grebyonkin of VG Appraisals listed a value of $1,073,000 as of October 2016 and the floor repair was taken into consideration. Two neighborhood sales were submitted [#215419-000 sold for $1,270,000 in February 2015 and #215422-000 sold for $1,200,000 in April 2014]. There is a listing nearby of #215414-000 for $850,000. The uncertified value for 2107 is $1,055,739.

The appellant requested a value of $1,073,000.

The assessor provided no information.

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 $1,073,000 as of January 1, 2016.

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

Mailed on July 27, 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: SNYDER, JERRY & SNYDER, CATHERINE

Cathy Snyder
17516 NE 29th Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 181907-001

PROPERTY LOCATION: 17516 NE 29th Ave
Ridgefield, WA

PETITION: 686

ASSESSMENT YEAR: 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	$ 335,136	$ 335,136
Improvements	$ 0	$ 0
Personal property		
ASSESSED VALUE	**$ 335,136**	**BOE VALUE** **$ 335,136**

Date of hearing: July 13, 2017 Recording ID# Snyder

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:
- Cathy Snyder

Assessor:
- None

FACTS AND FINDINGS

The subject property is a ranch style manufactured home residence with 1,440 square feet, built in 1977 and is of average construction quality located on 1.88 acres.

The appellant stated that developers don't seem to be buying this size of property in this area. The cost to bring the sewer to the property seems to be prohibitive. Most are looking to only pay $200,000 or under. Nine comparable sales were submitted [#181476-000 with 1,620 square feet sold for $198,660 in March 2011; #181707-000 with 1,290 square feet and a 576 finished basement sold for $219,900 in January 2011; #181688-000 with 1,492 square feet and a 1,288 square foot basement sold for $300,000 in June 2013; #209116-000 with 2,145 square feet sold for $208,710 in April 2016; #222561-010 with 1,400 square feet sold for $ 152,000 in June 2014; #181317-000 with 1,792 square feet sold for $255,500 in May of 2016; #178896-000 with 1,620 square feet sold for $220,000 in February 2016; #193055-000 with 1,296 square feet sold for $349,900 in July 2016; and 193769-000 with 1,715 square feet sold for $275,000 in August 2016]. A recent comparable came up that she felt was most applicable #186018-000. The manufactured home was recently removed from this property. It is currently assessed at $152,751. The subject property is valued as prime developable property because of significant development on adjacent properties.

The appellant requested a value of $315,177.

The assessor provided no information.

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 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.

Certified value of the subject property is sustained at $335,136 as of January 1, 2016.

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

Mailed on July 27, 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: MCMAKEN, JAMES E & MCMAKEN, LORI L

James & Lori McMaken
PO Box 1643
Ridgefield, WA 98642

ACCOUNT NUMBER: 213255-000

PROPERTY LOCATION: 28700 NW 55th Avenue
Ridgefield, WA

PETITION: 698

ASSESSMENT YEAR: 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	$ 167,862	$ 167,862
Improvements	$ 584,087	$ 437,138
Personal property		
ASSESSED VALUE	**$ 751,949**	**BOE VALUE** **$ 605,000**

Date of hearing: July 13, 2017 Recording ID# McMaken

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:
- James McMaken

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,980 square feet, built in 2003 and is of average plus construction quality located on 5.16 acres.

The appellant stated that he had an appraisal done in September 2016. This appraisal was performed by Dawn Jagt of Merit Appraising and Consulting listing a value of $605,000 as of September 2016. He also submitted six comparable sales [#212796-000 sold for $525,000 in September 2016; #213303-000 sold for $575,000 in August 2016; #214035-000 sold for $620,000 in August 2016; #210820-000 sold for $599,000 in September 2016; #213319-000 sold for $385,000 in September 2014; #214897-005 sold for $471,000 in December 2011]. The uncertified assessed value for 2017 is $643,209.

The appellant requested a value of $600,000.

The assessor provided no information.

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 $605,000 as of January 1, 2016.

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

Mailed on July 27, 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: AXTEN, BRUCE A & AXTEN, SHAWN D TRUSTEES

Bruce & Shawn Axten
2944 NW Horizon Drive
Bend, OR 97703

ACCOUNT NUMBER: 35771-466

PROPERTY LOCATION: 520 Columbia River Drive #318
Vancouver, WA

PETITION: 687

ASSESSMENT YEAR: 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	$ 162,038	$ 125,000
Personal property		
ASSESSED VALUE	**$ 162,038**	**BOE VALUE** **$ 125,000**

Date of hearing: July 13, 2017 Recording ID# Axten

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:
- Bruce Axten

Assessor:
- None

FACTS AND FINDINGS

The subject property is a ranch style inner unit condominium residence with 796 square feet, built in 1996 and is of good construction quality.

The appellant stated that the condominium overlooks the railroad and since the railroad took out the trees that screened off the view now they can also see Highway 14 and hear noise from that. The train frequency has increased and the noise decibels increase inside from 26 to 50 and out on the balcony it goes up to 80 therefore making it basically unusable. All of the comparable sales on the assessor site are not comparable as they all have either river views or are larger in size. The 2015 value of $111,773 adjusted to 2016 using the county wide increase of 11.52% provides a value of $125,000.

The appellant requested a value of $125,000.

The assessor provided a list of 14 sales adjusted only for time, a 2016 property information card and a cover letter recommending no adjustment to the assessed value. Six purple highlighted sales with the same view as the subject ranged from $162,038 to $220,971 in adjusted sale price and from 796 to 1,177 square feet in size. Eight blue highlighted sales with views of the Portland lights and Columbia River ranged in price from $154,810 to $260,792 in adjusted sale price and from 756 to 1,319 square feet in size.

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 $125,000 as of January 1, 2016.

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

Mailed on July 27, 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: NISHITANI, AGNES

Agnes Nishitani
700 Washington Street #1121
Vancouver, WA 98660

ACCOUNT NUMBER: 48170-034

PROPERTY LOCATION: 700 Washington Street #920
Vancouver, WA

PETITION: 688

ASSESSMENT YEAR: 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	$ 409,476	$ 364,000
Personal property		
ASSESSED VALUE	**$ 409,476**	**BOE VALUE** **$ 364,000**

Date of hearing: July 13, 2017 Recording ID# Nishitani

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:
- Agnes Nishitani

Assessor:
- None

FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 1,294 square feet, built in 2004 and is of very good plus construction quality.

The appellant stated that the unit would not sell for the assessed value. Buyers cannot get FHA financing and would have to pay cash or she would have to carry a contract since 70% of the building is commercial. The appellant indicated the assessors comparable properties do not indicate the value assigned. See analysis below. Comparable sales have sold for less.

The appellant requested a value of $340,000.

The assessor provided a list of 4 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The sales ranged from $380,000 to $503,500 in adjusted sale price and from 1,284 to 1,834 in square feet in size. The three adjusted sale prices from 2014 and 2015 indicate an approximated value of $281 per square feet. One sale with 1,381square feet was highlighted and sold for $390,000 ($282 per square foot) in July 2016. Using $281 per square foot provides a value of $364,000 for the subject property. Using the 2015 value of $332,000 adjusted to 2016 at the county wide increase of 11.52% provides a value of $382,000. History indicates that condominiums do not increase in value the same as single family residences.

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 $364,000 as of January 1, 2016.

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

Mailed on July 27, 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: SCHNIDER, MONTE C

Monte Schnider
6010 NE 252nd Court
Vancouver, WA 98682

ACCOUNT NUMBER: 170414-000

PROPERTY LOCATION: 6010 NE 25th Court
Vancouver, WA

PETITION: 690

ASSESSMENT YEAR: 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	$ 175,890	$ 149,635
Improvements	$ 59,597	$ 12,765
Personal property		
ASSESSED VALUE	**$ 235,487**	**BOE VALUE** **$ 162,400**

Date of hearing: July 13, 2017 Recording ID# Schnider

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:
- Monte Schnider

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a ranch style manufactured home with 864 square feet, built in 1975 and is of fair construction quality located on 5.47 acres. There is also a foundation constructed for a new home to come.

The appellant stated that he has owned the property for 25 years. The house being built has no power to it yet. At this point the framing has started as of two days ago. But nothing else on the property has changed since the BOE valued it last year at $145,644. Using the 2015 value of $145,644 adjusted to 2016 at the county wide increase of 11.52% provides a value of $162,400.

The appellant requested a value of $145,644.

The assessor provided no information.

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 $162,400 as of January 1, 2016.

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

Mailed on July 27, 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: INMAN, JERRY & INMAN, BARBARA

Jerry & Barbara Inman
PO Box 1113
Battle Ground, WA 98604

ACCOUNT NUMBER: 224117-005

PROPERTY LOCATION: 28218 NE 147th Avenue
Battle Ground, WA

PETITION: 692

ASSESSMENT YEAR: 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	$ 144,757	$ 144,757
Improvements	$ 318,694	$ 218,694
Personal property		
ASSESSED VALUE	**$ 463,451**	**BOE VALUE** **$ 363,451**

Date of hearing: July 13, 2017 Recording ID# McMaken

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:
- Jerry & Barbara Inman

Assessor:
- None

FACTS AND FINDINGS

The subject property is a split entry style residence with 2,140 square feet with an 864 square foot basement, built in 1985 and is of good construction quality located on 2.24 acres.

The appellants stated that the home is 32 years old and in a state of disrepair as there are numerous issues that need to be fixed. Bids were obtained and included as evidence. They stated they need a new well as the old one dried up and even though they have city water they prefer well. A list of items was for replacing/repairing the roof, tile flooring, dry rot, water damaged ceilings, windows, heat pump, fireplace doors, concrete and asphalt. The list also had appliances, carpeting, and paint and shades/draperies however these are considered wear and tear items. Total costs for all was $262,888 with tax. Three comparable sales were submitted [#226259-000 sold for $290,000 in August 2016; #223899-000 sold for $345,000 in April 2015; and #277497-000 sold for $115,000 in September 2011].

The appellant requested a value of $319,000.

The assessor provided a cover letter recommending changing the assessment from $463,451 to $363,451 to account for the substantial cost of repairs to bring the house to a more livable condition.

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 $363,451 as of January 1, 2016. (assessor suggested value).

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

Mailed on July 27, 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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