

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

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

Thomas & Nina Church-Adams  
3756 NW Unrath Place  
Portland, OR 97229

**ACCOUNT NUMBER:** 265093-000

**PROPERTY LOCATION:** 14706 NE Erickson Drive  
La Center, WA

**PETITION:** 295

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 157,829	\$ 157,829
Improvements	\$ 503,647	\$ 503,647
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 661,476</b>	<b>BOE VALUE \$ 661,476</b>

Date of hearing: February 1, 2018 Recording ID# ChurchAdams

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  
John Rose

Appellant:  
None

Assessor:  
None

March 8, 2018

# 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 good construction quality located on 5 acres.

The appellant stated on the petition that he purchased the property last year for \$625,000 and the BOE had approved that valuation for the 2016 assessment year.

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

The assessor provided a list of 164 sales adjusted only for time, a 2017 property information card and a cover letter recommending no adjustment to the assessed value. The assessor also provided a separate detail chart of 3 comparable properties that ranged in adjusted sale price from \$625,000 to \$775,000.

If you increase last year's value of \$625,000 by the countywide 10% you get \$687,500 which is more than the current 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.

Certified value of the subject property is sustained at \$661,476 as of January 1, 2017.

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

Mailed on March 8, 2018  
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](http://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.**

March 8, 2018

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** MARTIN, DAVID & MARTIN, PAMELA

David & Pamela  
7017 NE 391<sup>st</sup> Street  
La Center, WA 98629

**ACCOUNT NUMBER:** 263543-000

**PROPERTY LOCATION:** 7017 NE 391<sup>st</sup> Street  
La Center, WA

**PETITION:** 296

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 163,350	\$ 163,350
Improvements	\$ 180,270	\$ 126,200
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 343,620</b>	<b>BOE VALUE \$ 289,550</b>

Date of hearing: February 1, 2018 Recording ID# Martin

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  
John Rose

Appellant:  
David Martin

Assessor:  
None

March 8, 2018

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a two story residence with 1,890 square feet and a 1,098 square foot basement, built in 1990 and is of fair plus construction quality located on 5 acres.

The appellant stated that the assessment does not reflect market value in the subject property area. An appraisal was performed by Freedom Mortgage in August 2015 listing a value of \$299,000. The roof and deck needs to be replaced as there is considerable wear and damage.

The appellant requested a value of \$290,000.

The assessor provided a list of 164 sales adjusted only for time, a 2017 property information card and a cover letter recommending no adjustment to the assessed value. In addition a separate grid provided there are 4 comparable properties ranging in adjusted sale price from \$406,600 to \$492,300.

The 2016 assessed value of \$263,228 adjusted by the county wide increase of 10% provides a 2017 value of \$289,550. This is supported by the condition of the property and the list of costs to cure. The appellant was cautioned that costs to cure must be supported by bids or proposals submitted by licensed contractors.

**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 \$289,550 as of January 1, 2017.

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

Mailed on March 8, 2018  
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](http://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.**

March 8, 2018

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** BOYSE, JOHN C & BOYSE, HANNAH G

John & Hannah Boyse  
725 North 32<sup>nd</sup> Avenue  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 213711-000

**PROPERTY LOCATION:** 725 North 32<sup>nd</sup> Avenue  
Ridgefield, WA

**PETITION:** 319

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 233,531	\$ 233,531
Improvements	\$ 289,767	\$ 176,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 523,298</b>	<b>BOE VALUE \$ 409,531</b>

Date of hearing: February 1, 2018 Recording ID# Boyse

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  
John Rose

Appellant:  
John Boyse by teleconference

Assessor:  
None

March 8, 2018

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,922 square feet, built in 2016 and is of average plus construction quality located on 9.85 acres.

The appellant stated that he paid \$157,000 for a cheap Adair home to be built in 2015. There are no upgrades just the very basic counters and floors. He paid \$10,000 for the property and the rest was gifted to him by his mother. There are wet areas, slopes and protected white oaks running through the property that restricts development.

The appellant requested a value of \$340,000.

The assessor provided no information. The assessor had placed a value of \$237,526 for the property on the Notice of Value dated June 8, 2017 but, the property information system shows a change in the property value to \$233,531. No explanation was apparent.

Leaving the land at the assessed value and using the home purchase value of \$157,000 and increasing the 2016 value by the countywide 11.52% and increasing the 2017 value by the countywide 10% yields a value of \$176,000 for the structure.

**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 \$409,531 as of January 1, 2017.

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

Mailed on March 8, 2018  
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](http://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.**

March 8, 2018

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** BURINSKY, STEPHEN L

Stephen Burinsky  
110 South Reymonds Avenue  
Yacolt, WA 98675

**ACCOUNT NUMBER:** 65140-000

**PROPERTY LOCATION:** 507 East Jones Street  
Yacolt, WA

**PETITION:** 300

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 63,150	\$ 63,150
Improvements	\$ 163,595	\$ 163,595
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 226,745</b>	<b>BOE VALUE \$ 226,745</b>

Date of hearing: February 1, 2018 Recording ID# Burinsky

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  
John Rose

Appellant:  
None

Assessor:  
None

March 8, 2018

# 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 construction quality located on .52 acres.

The appellant stated on the petition that he submitted information about market conditions that demonstrates there was an increase of 7.7% not 32% as the assessor speculates. The subject home is over 100 years old and there have been no improvements. The lot size is .5 acres and there are no comparable sales. A county road bisects the buildings and there is ongoing legalities. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$158,017.

The assessor provided no information.

## 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.

Certified value of the subject property is sustained at \$226,745 as of January 1, 2017.

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

Mailed on March 8, 2018  
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](http://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.**

March 8, 2018

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** SHAO, XIAOPING & LOU, MING

Lou Ming & Xiaoping Shao  
2700 NE 167<sup>th</sup> Circle  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 986031-074

**PROPERTY LOCATION:** 2700 NE 167<sup>th</sup> Circle  
Ridgefield, WA

**PETITION:** 301

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 142,500	\$ 142,500
Improvements	\$ 407,141	\$ 367,500
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 549,641</b>	<b>BOE VALUE \$ 510,000</b>

Date of hearing: February 1, 2018 Recording ID# Ming

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  
John Rose

Appellant:  
Luo Ming

Assessor:  
None

March 8, 2018

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

### FACTS AND FINDINGS

The subject property is a two story residence with 3,331 square feet, built in 2013 and is of good construction quality located on .21 acres.

The appellant stated that the value of their property is overestimated. Most of the assessor comparable sales are built by a higher end builder and have more expensive finishes. They felt the two best sales are [#986031-085 sold for \$462,530 in May 2016; and #986031-092 sold for \$464,120 in December 2015]. Both of these properties are newer than the subject.

The appellant requested a value of \$490,000.

The assessor provided a list of 150 sales adjusted only for time, a comparable sales grid, a 2018 property information card and a cover letter recommending no adjustment to the assessed value. The separate grid of 9 comparable sales showed adjusted sales prices ranging from \$470,400 to \$577,800 with #986032-015, #986031-085 and #986033-815 being the best comparable properties with adjusted sale prices of \$532,500, \$471,100 and \$577,800.

The appellant's comparable property sale prices adjusted for time provides a value of \$510,000 which is also within the range of values provided by the assessor.

**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 \$510,000 as of January 1, 2017.

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

Mailed on March 8, 2018  
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](http://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.**

March 8, 2018