



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162
e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: OENNING, LARRY A & OENNING, THERESA L

Larry & Theresa Oenning
11808 NW 40th Avenue
Vancouver, WA 98685

ACCOUNT NUMBER: 986036-880

PROPERTY LOCATION: 11808 NW 40th Avenue
Vancouver, WA

PETITION: 380

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 166,750	\$ 166,750
Improvements	\$ 452,792	\$ 386,773
Personal property		
ASSESSED VALUE	\$ 619,542	BOE VALUE \$ 553,523

Date of hearing: February 21, 2019 Recording ID# Oenning

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Larry Oenning 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 2,548 square feet, built in 2016 and is of good construction quality located on .19 acres.

The appellant stated he believes the assessment is more than a willing buyer would pay. Five comparable sales were submitted [#188216-000 sold for \$585,000 in July 2017; #986036-887 sold for \$570,000 in August 2017; #188287-128 sold for \$518,250 in March 2018; #986033-324 sold for \$524,140 in November 2017; and #986039-264 sold for \$536,427 in February 2018].

The appellant requested a value of \$553,523.

The assessor provided no information.

The appellant's comparable sales support the requested value.

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 \$553,523 as of January 1, 2018.

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

Mailed on February 27, 2019
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: DEBRIE, BRIAN TRUSTEE

Brian DeBrie
2301 NE 125th Way
Vancouver, WA 98686

ACCOUNT NUMBER: 186854-044

PROPERTY LOCATION: 2301 NE 125th Way
Vancouver, WA

PETITION: 384

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 138,240	\$ 138,240
Improvements	\$ 276,678	\$ 207,438
Personal property		
ASSESSED VALUE	\$ 414,918	BOE VALUE \$ 345,678

Date of hearing: February 21, 2019 **Recording ID#** DeBrie

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Brian DeBrie

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,900 square feet, built in 2006 and is of good minus construction quality located on .12 acres.

The appellant stated that based on sales in the area the assessment is wrong. Four comparable sales were submitted [#186854-048 sold for \$339,900 in November 2017 (identical); #187767-028 sold for \$319,000 in October 2017; #17526-325 sold for \$371,425 in March 2018; and #186854-004 sold for \$325,000 in August 2015].

The appellant requested a value of \$318,390.

The assessor provided a list of five sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$414,918 to \$373,426.

Based on the identical comparable sale #186854-048 with an adjusted value of \$347,678 is an appropriate value for the subject property. The assessor states this sale is not comparable but the Board could not understand why.

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 \$347,678 as of January 1, 2018.

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

Mailed on February 27, 2019
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: KELLY, DANIELLE MARIE

Danielle Marie Kelly
877 West Lookout Ridge Drive
Washougal, WA 98671

ACCOUNT NUMBER: 123003-022

PROPERTY LOCATION: 877 West Lookout Ridge Drive
Washougal, WA

PETITION: 426

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 97,750	\$ 97,750
Improvements	\$ 311,848	\$ 289,250
Personal property		
ASSESSED VALUE	\$ 409,598	BOE VALUE \$ 387,000

Date of hearing: February 21, 2019 Recording ID# Kelly

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,197 square feet, built in 2003 and is of average plus construction quality located on .18 acres.

The appellant stated on the petition that she had an appraisal in 2016. The submitted appraisal was performed by James A. Matteo of Columbia Appraisal Group, Inc. listing a value of \$337,000 as of March 2016. Four comparable sales were also submitted [#123002-084 sold for \$385,000 in August 2017; #123003-012 sold for \$368,000 in April 2017; #123002-064 sold for \$335,000 in June 2017; and #123003-020 sold for \$309,500 in December 2015].

The appellant requested a value of \$387,000.

The assessor provided no information.

Trending the appraisal value forward by the 2017 county wide 10.2% yields a value of \$371,374. The comparable sales also support the requested value.

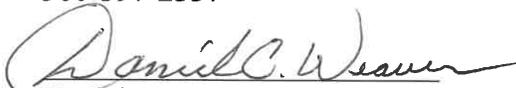
DECISION

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 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 \$387,000 as of January 1, 2018.

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

Mailed on February 27, 2019
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: DYE, RICHARD EMORY

Richard Dye
2341 NW Walden Drive
Camas, WA 98607

ACCOUNT NUMBER: 92232-528

PROPERTY LOCATION: 2341 NW Walden Drive
Camas, WA

PETITION: 427

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 360,000	\$ 360,000
Improvements	\$ 515,197	\$ 326,000
Personal property		
ASSESSED VALUE	\$ 875,197	BOE VALUE \$ 686,000

Date of hearing: February 21, 2019 Recording ID# Dye

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Richard Dye

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,445 square feet, built in 1989 and is of very good construction quality located on .55 acres.

The appellants stated the home is extremely dated and in need of substantial upgrades. He is getting ready to list the property for sale and a realtor stated the selling price should be at \$650,000. A list from the realtor of five nearby sales was included [#92232-638 sold for \$695,000 in March 2018; #110186-874 sold for \$767,000 in June 2018; #9232-630 sold for \$649,900 in August 2017; #92232-724 sold for \$595,000 in February 2018; and #92232-620 sold for \$725,000 in February 2018].

The appellant requested a value of \$650,000.

The assessor provided no information.

The realtor provided comparable sales that support a value of \$686,000. The value for last year of \$639,141 trended forward at the 2017 county wide rate of 10.2% provides a value of \$704,000.

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 \$686,000 as of January 1, 2018.

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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: OLVERA, CARLOS & OLVERA, TAYLOR TRUSTEES

Carlos & Taylor Olvera
18707 NE 229th Court
Brush Prairie, WA 98606

ACCOUNT NUMBER: 202306-008

PROPERTY LOCATION: 18707 NE 229th Court
Brush Prairie, WA

PETITION: 429

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 202,476	\$ 202,476
Improvements	\$ 472,944	\$ 472,944
Personal property		
ASSESSED VALUE	\$ 675,420	BOE VALUE \$ 675,420

Date of hearing: February 21, 2019 **Recording ID#** Olvera

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

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 2,584 square feet and a 2,322 square foot basement, built in 2003 and is of good construction quality located on 2.16 acres.

The appellant stated on the petition that comparable properties have had an average sale price per square foot of \$180 while their property has been assessed much higher at \$262 per square foot. Three comparable sales were submitted [#201243-000 sold for \$555,000 in September 2017; #201828-018 sold for \$530,000 in June 2017; and #202307-036 sold for \$625,000 in May 2017]. The comparable properties were all smaller in size.

The appellant requested a value of \$540,000.

The assessor provided no information.

All of the comparable sales were much smaller than the subject. Trending last year's value of \$597,957 by the 2017 county wide 10.2% yields a value of \$658,948 which is in line with the assessment.

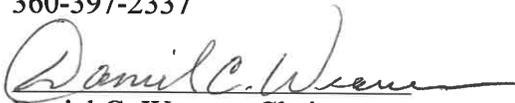
DECISION

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.

Certified value of the subject property is sustained at \$675,420 as of January 1, 2018.

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

Mailed on February 27, 2019
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: CAMPBELL, SANDRA K TRUSTEE

Sandra Campbell
3200 NW 130th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 187786-022

PROPERTY LOCATION: 3200 NW 130th Street
Vancouver, WA

PETITION: 431

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 146,500	\$ 146,500
Improvements	\$ 645,300	\$ 574,500
Personal property		
ASSESSED VALUE	\$ 791,800	BOE VALUE \$ 721,000

Date of hearing: February 21, 2019 Recording ID# Campbell

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Sandra Campbell and Alan Mehrwein

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,437 square feet with a 1,599 square foot basement, built in 2005 and is of very good construction quality located on .23 acres.

The appellant stated based on comparable sales the value is wrong. Eight comparable sales were listed [#986031-134 sold for \$690,000 in November 2017; #986032-569 sold for \$749,900 in June 2017; #117768-384 sold for \$614,000 in May 2017; #188321-072 sold for \$569,000 in July 2017; #986029-458 sold for \$649,000 in May 2017; #188305-042 sold for \$636,000 in July 2017; #17002-786 (most comparable) sold for \$700,000 in August 2017; and #16604-094 sold for \$643,000 in February 2017].

The appellant requested a value of \$754,732 on the petition but changed to \$678,048 during the hearing.

The assessor provided no information.

Comparable sale #17002-786 trended forward by the 2017 county wide 10.2% for four months yields a value of \$721,000.

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 \$721,000 as of January 1, 2018.

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

Mailed on February 27, 2019
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: HARDY, JOHN OWEN & DUKART-HARDY, GAYLE L
TRUSTEE

John Hardy & Gayle Dukart-Hardy
20101 NW 104th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 192652-008

PROPERTY LOCATION: 20101 NW 104th Avenue
Battle Ground, WA

PETITION: 433

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 163,915	\$ 163,915
Improvements	\$ 342,575	\$ 342,575
Personal property		
ASSESSED VALUE	\$ 506,490	BOE VALUE \$ 506,490

Date of hearing: February 21, 2019 Recording ID# Hardy

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
John Hardy 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 1,999 square feet, built in 1999 and is of average construction quality located on 1.06 acres.

The appellant stated that the photos he submitted show the neighbors have been putting off maintenance on their homes. Another neighbor, when listing his house for sale was told by the realtor that selling in their neighborhood is a problem due to the condition of the neighboring houses. No comparable sales or other documentary evidence was provided for Board consideration.

The appellant requested a value of \$463,915.

The assessor provided no information.

The Board understands the appellant's argument but comparable sales or other evidence would need to be submitted to overcome the assessor's presumption of correctness.

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 \$506,490 as of January 1, 2018.

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

Mailed on February 27, 2019
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: LIMOGES, CRAIG S.

Craig Limoges
712 NW 121st Circle
Vancouver, WA 98685

ACCOUNT NUMBER: 187203-000

PROPERTY LOCATION: 712 NW 121st Circle
Vancouver, WA

PETITION: 435

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 249,330	\$ 249,330
Improvements	\$ 292,735	\$ 292,735
Personal property		
ASSESSED VALUE	\$ 542,065	BOE VALUE \$ 542,065

Date of hearing: February 21, 2019 Recording ID# Limoges

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Craig Limoges

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,870 square feet, built in 1991 and is of good minus construction quality located on 2.33 acres.

The appellant stated that approximately two acres of his land is in the Salmon Creek buffer zone and can't be developed therefore the land has little value. His home is a basic ranch with three bedrooms and two baths. He has to pay someone to mow the property twice a year and this is a liability due to the steep slopes. A competitive market analysis was submitted suggesting a value of \$500,000.

The appellant requested a value of \$375,000.

The assessor provided a list of 63 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Three highlighted on the list ranged in adjusted sale price from \$486,080 to \$610,060.

The Board understands the appellant's argument however having a buffer can be a benefit as no one will be building in that area.

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 \$542,065 as of January 1, 2018.

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

Mailed on February 27, 2019
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: HEATH, DAVID A & XU YOU HUA

David Heath and You Hua Xu
1057 NW Vinca Lane
Camas, WA 98607

ACCOUNT NUMBER: 92231-198

PROPERTY LOCATION: 1057 NW Vinca Lane
Camas, WA

PETITION: 437

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 137,550	\$ 137,550
Improvements	\$ 339,638	\$ 312,000
Personal property		
ASSESSED VALUE	\$ 477,188	BOE VALUE \$ 449,550

Date of hearing: February 21, 2019 **Recording ID#** Heath & Xu

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Donna Xu

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,533 square feet, built in 1998 and is of good construction quality located on .2 acres.

The appellant stated that other similar properties have sold for less. There has been no remodeling to the home since they bought it. Behind the house is Brady Road which is very busy and loud. There is a lot of new houses going in around them and causes their value to increase. Six comparable sales were submitted [#127463-080 sold for \$457,500 in April 2018; #177669-134 sold for \$430,000 in August 2017; #127358-006 sold for \$460,000 in October 2017; #127358-008 sold for \$427,000 in December 2017; #124744-005 sold for \$440,000 in August 2017; and #90264-860 sold for \$441,000 in April 2018].

The appellant requested a value of \$449,550.

The assessor provided no information.

The appellant's comparable sales support the requested value.

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 \$449,550 as of January 1, 2018.

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



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162
e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RITTER, EUGENE & RITTER, JANET

Richard & Janet Ritter
1415 NW 154th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 185018-000

PROPERTY LOCATION: 1415 NW 154th Street
Vancouver, WA

PETITION: 382

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 103,443	\$ 20,000
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 103,443	BOE VALUE \$ 20,000

Date of hearing: February 21, 2019 **Recording ID#** Ritter

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Eugene Ritter

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 3.07 acre parcel of land.

The appellant stated this is the same issue every year. He is appealing two parcels #185018-000 and #1805019-000. Both parcels have a very steep canyon leading down to a creek. They cannot be developed as there is no level area to put a septic or house.

The appellant requested a value of \$20,000 and \$38,180 respectively.

The assessor provided a list of 63 sales adjusted only for time and a cover letter recommending no change to the assessed value. Three properties highlighted on the list ranged in adjusted sale price from \$457,513 to \$539,548.

The assessor's statement says that three parcels are being valued together as a 7.31 acre parcel. The Board feels the values did not increase from last year and the parcels should be valued individually – not as a useable 7 acre site. The canyon is not usable at this time.

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, 2018.

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

Mailed on February 27, 2019
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: RITTER, EUGENE & RITTER, JANET

Richard & Janet Ritter
1415 NW 154th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 185019-000

PROPERTY LOCATION: 1415 NW 154th Street
Vancouver, WA

PETITION: 383

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 115,653	\$ 20,000
Improvements	\$ 8,180	\$ 8,180
Personal property		
ASSESSED VALUE	\$ 123,833	BOE VALUE \$ 38,180

Date of hearing: February 21, 2019 **Recording ID# Ritter**

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
Eugene Ritter

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 3.24 acre parcel of land.

The appellant stated this is the same issue every year. He is appealing two parcels #185018-000 and #1805019-000. Both parcels have a very steep canyon leading down to a creek. They cannot be developed as there is no level area to put a septic or house.

The appellant requested a value of \$20,000 and \$38,180 respectively.

The assessor provided a list of 63 sales adjusted only for time and a cover letter recommending no change to the assessed value. Three properties highlighted on the list ranged in adjusted sale price from \$457,513 to \$539,548.

The assessor's statement says that three parcels are being valued together as a 7.31 acre parcel. The Board feels the values did not increase from last year and the parcels should be valued individually – not as a useable 7 acre site. The canyon is not usable at this time.

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 \$38,180 as of January 1, 2018.

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

Mailed on February 27, 2019
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: DERRY, DAVID D & DERRY, JILL E

David & Jill Derry
5010 SE 362nd Avenue
Washougal, WA 98671

ACCOUNT NUMBER: 133030-000

PROPERTY LOCATION: 5010 SE 362nd Avenue
Washougal, WA

PETITION: 439

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 302,044	\$ 302,044
Improvements	\$ 648,582	\$ 398,306
Personal property		
ASSESSED VALUE	\$ 950,626	BOE VALUE \$ 700,350

Date of hearing: February 21, 2019 **Recording ID#** Derry

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

Appellant:
David & Jill Derry

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,107 square feet, built in 2004 and is of good construction quality located on 5.46 acres.

The appellant stated that based on comparable sales he researched the value should be less. They could not sell for \$950,000 as other similar homes sell for less. Four comparable sales were submitted #137160-000 sold for \$715,000 in September 2017; #263692-008 sold for \$691,500 in July 2017; #140679-000 (most comparable) sold for \$699,900 in March 2017; and #129907-000 sold for \$695,000 in May 2018].

The appellant requested a value of \$700,350.

The assessor provided a 2018 property information card and a cover letter recommending a change to the assessed value from \$950,626 to \$845,508.

The appellant's comparable sales support the requested 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 \$700,350 as of January 1, 2018.

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

Mailed on February 27, 2019
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: SENTESY, JOHN T & SENTESY, HELEN TRUSTEE

John & Helen Sentesy
1707 NW Lacamas Drive
Camas, WA 98607

ACCOUNT NUMBER: 92232-708

PROPERTY LOCATION: 1707 NW Lacamas Drive
Camas, WA

PETITION: 438

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 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	\$ 420,000	\$ 420,000
Improvements	\$ 485,227	\$ 340,000
Personal property		
ASSESSED VALUE	\$ 905,227	BOE VALUE \$ 760,000

Date of hearing: February 21, 2019 **Recording ID#** Sentesy

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
John Marks

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 2,834 square feet, built in 1990 and is of very good minus construction quality located on .26 acres.

The appellant stated on the petition that they only used the most recent sales of similar lakefront houses on NW Lacamas Drive. Based on their research the average per square foot cost is \$224. Six comparable sales were submitted [#92232-752 sold for \$1,050,000 in October 2016; #92232-704 sold for \$920,000 in February 2017; #92232-662 sold for \$1,225,000 in June 2017; #92232-666 sold for \$645,000 in October 2017; #92232-656 sold for \$1,075,000 in November 2017; and #92232-676 sold for \$760,000 in March 2018].

The appellant requested a value of \$760,000.

The assessor provided no information.

The appellant's comparable sales support the requested value of \$760,000

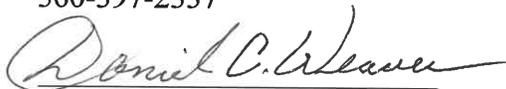
DECISION

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 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 \$760,000 as of January 1, 2018.

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

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Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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