



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: MARTIN, MICHAEL E & MARTIN, GLENDA E
TRUSTEES

Michael & Glenda Martin
13805 NE 385th Street
La Center, WA 98629

ACCOUNT NUMBER: 296026-200

PROPERTY LOCATION: 13805 NE 385th Street
La Center, WA

PETITION: 623

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	\$ 175,280	\$ 175,280
Improvements	\$ 414,387	\$ 399,720
Personal property		
ASSESSED VALUE	\$ 589,667	BOE VALUE \$ 575,000

Date of hearing: May 14, 2019 **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
Lisa Bodner
John Marks

Appellant:
Michael Martin

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,530 square feet, built in 2013 and is of good minus construction quality located on 5.01 acres.

The appellant stated that based on comparable sales in the neighborhood their house is over assessed. The land is not all useable as 2/3 of it is wetlands and land buffers as well as a retention pond. According to the assessor's office they are using a map that doesn't show all of the land restrictions and is prior to development. Four comparable sales were submitted [#266147-000 sold for \$495,000 in March 2017; #266373-000 sold for \$439,500 in September 2016; #265788-000 sold for \$532,800 in October 2017; and #264630-000 sold for \$525,000 in September 2016]. The property was purchased for \$575,000 in August 2017. The appellant stated he overpaid for the property.

The appellant requested a value of \$534,951.

The assessor provided a list of 174 sales adjusted on for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$589,667 to \$575,000. The sales on the list ranged in adjusted sale price from \$551,000 to \$585,000.

The assessor's recommended value is supported by the purchase price of \$575,000

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

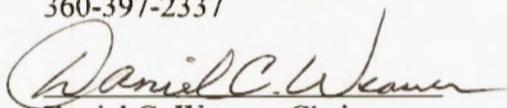
DECISION

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 \$575,000 as of January 1, 2018.

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

Mailed on May 21, 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.

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



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DAKIN, JAMES H & DAKIN, JODI L

James & Jodi Dakin
2619 NW 147th Way
Vancouver, WA 98685

ACCOUNT NUMBER: 986032-614

PROPERTY LOCATION: 2619 NW 147th Way
Vancouver, WA

PETITION: 634

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	\$ 164,450	\$ 164,450
Improvements	\$ 364,163	\$ 340,450
Personal property		
ASSESSED VALUE	\$ 528,613	BOE VALUE \$ 504,900

Date of hearing: May 14, 2019 Recording ID# Dakin

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 2,106 square feet, built in 2014 and is of good construction quality located on .17 acres.

The appellant stated on the petition that on June 13, 2018 a broker's price opinion was conducted and submitted. The valuation report was conducted by Caliber Home Loans, Inc. and listed a value of \$504,900.

The appellant requested a value of \$504,900.

The assessor provided no information. The appellant requested the information used by the assessor to establish value but it was never supplied.

The broker's opinion of valuation of \$504,900 is supported by trending last year's value forward by the 2017 county wide 10.2%.

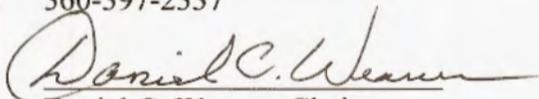
DECISION

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 \$504,900 as of January 1, 2018.

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

Mailed on May 21, 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: JONES, KENNETH L JR & JONES, BEVERLY G

Kenneth & Beverly Jones
2618 NW 147th Way
Vancouver, WA 98685-1003

ACCOUNT NUMBER: 986032-609

PROPERTY LOCATION: 2618 NW 147th Way
Vancouver, WA

PETITION: 652

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	\$ 164,450	\$ 164,450
Improvements	\$ 385,230	\$ 348,973
Personal property		
ASSESSED VALUE	\$ 549,680	BOE VALUE \$ 513,423

Date of hearing: May 14, 2019 Recording ID# Jones

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 2,250 square feet, built in 2014 and is of good construction quality located on .17 acres.

The appellant stated on the petition that their neighbor's house (2605 NW 146th Street) sold in June 2018 for \$499,000. Another neighbor had a market analysis done for a loan (2619 NW 147th Way) and it was valued at \$504,900. Three comparable sales were submitted [#986032-625 sold for \$499,000 in June 2018; #986039-280 sold for \$506,460 in May 2018; and #986039-283 sold for \$519,430 in April 2018].

The appellant requested a value of \$513,423.

The assessor provided no information. The appellant requested the information used by the assessor to establish value but it was never supplied.

The appellant's comparable sales support the requested value of \$513,423.

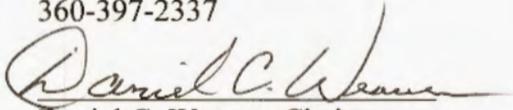
DECISION

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 \$513,423 as of January 1, 2018.

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

Mailed on May 21, 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: ELLEDGE, FRED R & POE, MARK W

Fred Elledge & Mark Poe
PO Box 663
Vancouver, WA 98666

ACCOUNT NUMBER: 986032-588

PROPERTY LOCATION: 10700 NW 38th Avenue
Vancouver, WA

PETITION: 653

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	\$ 166,720	\$ 166,720
Improvements	\$ 791,573	\$ 744,562
Personal property		
ASSESSED VALUE	\$ 958,293	BOE VALUE \$ 911,282

Date of hearing: May 14, 2019 Recording ID# Elledge

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:
 - Fred Elledge
- Assessor:
 - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,689 square feet and a 288 square foot basement, built in 2014 and is of very good plus construction quality located on .23 acres.

The appellant stated the assessment is excessive. The appraisal from the purchase in July 2014 has a value of \$900,000. Four comparable sales were submitted [#188287-042 sold for \$820,000 in January 2018; #188322-076 sold for \$700,000 in January 2017; #986031-134 sold for \$690,000 in October 2017; and #224193-000 sold for \$760,000 in January 2018].

The appellant requested a value of \$911,282.

The assessor provided no information. The appellant requested the information used by the assessor to establish value but it was never supplied.

Based on the comparable sales submitted, a value lower than the requested value of \$911,282 is supported.

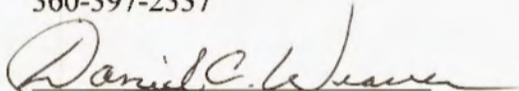
DECISION

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 \$911,282 as of January 1, 2018.

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

Mailed on May 21, 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: FARR, RICHARD G & FARR, JANET B

Richard & Janet Farr
909 NW 22nd Avenue
Camas, WA 98607

ACCOUNT NUMBER: 124750-002

PROPERTY LOCATION: 909 NW 22nd Avenue
Camas, WA

PETITION: 656

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	\$ 169,000	\$ 169,000
Improvements	\$ 336,474	\$ 241,000
Personal property		
ASSESSED VALUE	\$ 505,474	BOE VALUE \$ 410,000

Date of hearing: May 14, 2019 Recording ID# Farr

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 Farr
Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,118 square feet, built in 2003 and is of average plus construction quality located on .2 acres.

The appellant stated the comparable sales are selling at around \$200 per square foot. The home was purchased in May 2015 for \$369,000. Four comparable sales were submitted [#92233-174 sold for \$368,000 in May 2018; #92233-186 sold for \$397,500 in March 2018; #90264-364 sold for \$368,000 in May 2018; and #90264-036 sold for \$396,000 in August 2017].

The appellant requested a value of \$410,000.

The assessor provided no information. The appellant requested the information used by the assessor to establish value but it was never supplied.

The appellant's comparable sales support the requested value of \$410,000

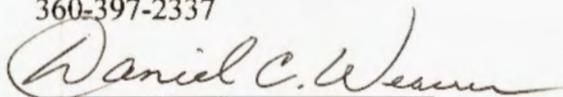
DECISION

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 \$410,000 as of January 1, 2018.

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

Mailed on May 21, 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: SAMSA, TYLER

Tyler Samsa
13009 NE 38th Street
Vancouver, WA 98682

ACCOUNT NUMBER: 110086-562

PROPERTY LOCATION: 13009 NE 38th Street
Vancouver, WA

PETITION: 658

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	\$ 86,900	\$ 86,900
Improvements	\$ 173,922	\$ 173,922
Personal property		
ASSESSED VALUE	\$ 260,822	BOE VALUE \$ 260,822

Date of hearing: May 14, 2019 Recording ID# Samsa

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 1,588 square feet, built in 1996 and is of fair plus construction quality located on .13 acres.

The appellant stated on the petition that the yard is just dirt in back, a new roof is needed, there is a leaking pipe from the bathroom to garage, there have been no upgrades to the house since it was built. It also needs siding and trim in the back, and the carpet replaced in the living room and two bedrooms. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of \$225,000.

The assessor provided a list of 178 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Four sales highlighted on the list ranged in adjusted sale price from \$297,473 to \$628,160.

While the Board understands the argument, no comparable sales or costs to cure were submitted for consideration.

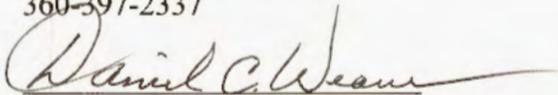
DECISION

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 \$260,822 as of January 1, 2018.

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

Mailed on May 21, 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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CLARK COUNTY BOARD OF EQUALIZATION

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COUTURE, EDMUND PAUL & COUTURE, HILARIE

Edmund & Hilarie Couture
3411 NE 102nd Street
Vancouver, WA 98686

ACCOUNT NUMBER: 189900-000

PROPERTY LOCATION: 3411 NE 102nd Street
Vancouver, WA

PETITION: 659

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	\$ 161,156	\$ 161,156
Improvements	\$ 274,105	\$ 257,605
Personal property		
ASSESSED VALUE	\$ 435,261	BOE VALUE \$ 418,761

Date of hearing: May 14, 2019 Recording ID# Couture

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:
Edmund Couture

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,111 square feet, built in 1978 and is of average plus construction quality located on .78 acres.

The appellant stated that the house only has two bedrooms and that has finally been corrected on the GIS site. Sales in nearby neighborhoods do not support the assessment. Four comparable sales were submitted [#179416-000 sold for \$354,000 in April 2017; #186370-000 sold for \$405,000 in December 2017; #144737-000 sold for \$364,000 in January 2018; and #198954-000 sold for \$350,000 in March 2017]. He had to repair dry rot around the turret at a cost of \$16,500.

The appellant requested a value of \$370,000.

The assessor provided no information. The appellant requested the information used by the assessor to establish value but it was never supplied.

The assessed value minus the appellant's costs to cure, yields a value of \$418,761.

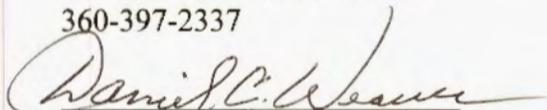
DECISION

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 \$418,761 as of January 1, 2018.

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

Mailed on May 21, 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: SHERRY, NEAL G & HICKMAN, AMANDA L

Neal Sherry & Amanda Hickman
2604 NW 146th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 986032-617

PROPERTY LOCATION: 2604 NW 146th Street
Vancouver, WA

PETITION: 662

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	\$ 164,450	\$ 164,450
Improvements	\$ 389,222	\$ 319,550
Personal property		
ASSESSED VALUE	\$ 553,672	BOE VALUE \$ 484,000

Date of hearing: May 14, 2019 Recording ID# Sherry

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 2,223 square feet, built in 2015 and is of good construction quality located on .18 acres.

The appellant stated on the petition that there is a comparable sale next door that sold for \$499,000 in June 2018. This property is almost identical and represents a fair value. Her property is a flag lot that is surrounded by adjacent backyards and a large retaining wall. There is no front yard.

The appellant requested a value of \$484,000.

The assessor provided no information. The appellant requested the information used by the assessor to establish value but it was never supplied.

The comparable, nearly identical property next door and the analysis of original sale prices to current sale in June 2018 supports the appellant's value of \$484,000.

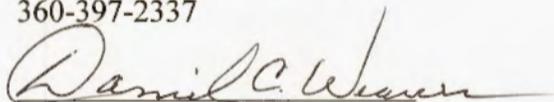
DECISION

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 \$484,000 as of January 1, 2018.

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

Mailed on May 21, 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: MCCAFFERTY, FRANKLIN & MCCAFFERTY JUDITH

Frank & Judy McCafferty
2415 NW Ivy Street
Camas, WA 98607

ACCOUNT NUMBER: 92232-216

PROPERTY LOCATION: 2415 NW Ivy Street
Camas, WA

PETITION: 663

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	\$ 206,920	\$ 206,920
Improvements	\$ 336,862	\$ 275,372
Personal property		
ASSESSED VALUE	\$ 543,782	\$ 482,292

Date of hearing: May 14, 2019 Recording ID# McCafferty

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:
Frank McCafferty

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,561 square feet, built in 1983 and is of average plus construction quality located on .46 acres.

The appellant stated that two sales in the neighborhood support his requested value. #92232-214 sold for \$360,000 in August 2018 and \$3,000 to \$4,000 in updates were completed. The other sale is #146659-010 sold for \$484,000 in February 2019.

The appellant requested a value of \$482,292.

The assessor provided no information. The appellant requested the information used by the assessor to establish value but it was never supplied.

The appellant's comparable sales support the requested value of \$482,292

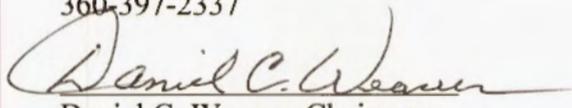
DECISION

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 \$482,292 as of January 1, 2018.

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

Mailed on May 21, 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.

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: BURNS, TAWNA & BURNS, PATRICK

Tawna & Patrick Burns
39914 NW Maple Ridge Road
Woodland, WA 98674

ACCOUNT NUMBER: 253980-000

PROPERTY LOCATION: 39914 NW Maple Ridge Road
Woodland, WA

PETITION: 664

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	\$ 139,780	\$ 139,780
Improvements	\$ 597,003	\$ 597,003
Personal property		
ASSESSED VALUE	\$ 736,783	BOE VALUE \$ 736,783

Date of hearing: May 14, 2019 Recording ID# Burns

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 2,231 square feet and a 2,104 square foot basement, built in 2006 and is of good construction quality located on 5.50 acres.

The appellant stated on the petition that the assessed values are not going up the same percentage in the subject area. Two comparable sales were submitted [#253974-000 sold for \$370,000 in October 2014; and #253992-000 sold for \$395,000 in August 2017].

The appellant requested a value of \$588,000.

The assessor provided no information. The appellant asked for the information the assessor used for the valuation but it was not supplied.

While the Board can understand the argument, assessed values cannot be considered as a valid argument. Current comparable sales demonstrate the best fair market value.

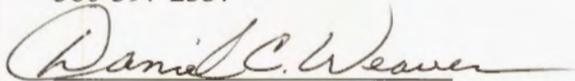
DECISION

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 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 \$736,783 as of January 1, 2018.

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

Mailed on May 21, 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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CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KNAPP, CHESTER L

Chester Knapp
1788 57th Street
Washougal, WA 98671

ACCOUNT NUMBER: 132847-000

PROPERTY LOCATION: 1788 57th Street
Washougal, WA

PETITION: 660

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	\$ 175,335	\$ 175,335
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 175,335	BOE VALUE \$ 175,335

Date of hearing: May 14, 2019 **Recording ID#** Knapp
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 3.89 acre parcel of property.

The appellant stated on the petition that this is not a legal tax lot per Clark County. It is associated with #132856-000. It is inside a city boundary but has no water service available.

The appellant requested a value of \$0.

The assessor provided no information. The appellant asked for the information the assessor used for the valuation but it was not supplied.

No additional evidence was submitted for Board consideration.

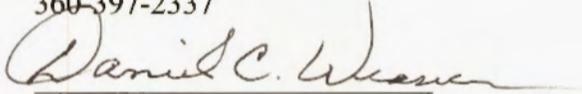
DECISION

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 \$175,335 as of January 1, 2018.

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

Mailed on May 21, 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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CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KNAPP, CHESTER L

Chester Knapp
1788 57th Street
Washougal, WA 98671

ACCOUNT NUMBER: 132856-000

PROPERTY LOCATION: 1788 57th Street
Washougal, WA

PETITION: 661

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	\$ 95,851	\$ 95,335
Improvements	\$ 263,883	\$ 263,883
Personal property		
ASSESSED VALUE	\$ 359,734	BOE VALUE \$ 359,734

Date of hearing: May 14, 2019 Recording ID# Knapp

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 1.5 story residence with 1,722 square feet and a 1,170 square foot basement, built in 1987 and is of average plus construction quality located on 1 acre.

The appellant stated on the petition that the adjacent lot is now assessed separately and has no value. It is not a legal tax lot per Clark County. Together both lots are assessed at \$534,734 and it is \$80,000 too high for the value of the property. The city has no water service planned for the area in the 10 year comprehensive plan.

The appellant requested a value of \$450,000.

The assessor provided no information. The appellant asked for the information the assessor used for the valuation but it was not supplied.

No additional evidence was submitted for Board consideration.

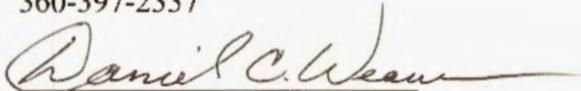
DECISION

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 \$359,734 as of January 1, 2018.

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

Mailed on May 21, 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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