



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: IRBY, MARIE L & IRBY, NORMAN R

Norman & Marie Irby
16710 NE 226th Circle
Battle Ground, WA 98604

ACCOUNT NUMBER: 229240-014

PROPERTY LOCATION: 16710 NE 226th Circle
Battle Ground, WA

PETITION: 529

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	\$ 201,810	\$ 201,810
Improvements	\$ 452,330	\$ 344,090
Personal property		
ASSESSED VALUE	\$ 654,140	BOE VALUE \$ 545,900

Date of hearing: May 15, 2019 Recording ID# Irby 1 & 2

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:
Norman and Marie Irby

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,008 square feet and a 699 square foot basement, built in 1999 and is of good minus construction quality located on 2.50 acres.

The appellant stated that based on comparable sales in the neighborhood their house is over assessed. Their assessment went up 21% from last year. Five comparable sales were submitted [#236835-000 sold for \$581,000 in February 2018; #224095-005 sold for \$540,000 in May 2018; #232689-000 sold for \$507,871 in October 2017; #236131-000 sold for \$542,000 in May 2018; and #229232-000 sold for \$459,900 in November 2017].

The appellant requested a value of \$545,900.

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 value of \$545,900 requested.

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 \$545,900 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

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: KNUDSON, PATRICIA TRUSTEE

Patricia Knudson
684 West S Street
Washougal, WA 98671

ACCOUNT NUMBER: 128358-028

PROPERTY LOCATION: 684 West S Street
Washougal, WA

PETITION: 600

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	\$ 103,500	\$ 103,500
Improvements	\$ 619,392	\$ 499,909
Personal property		
ASSESSED VALUE	\$ 722,892	BOE VALUE \$ 603,409

Date of hearing: May 15, 2019 Recording ID# Knudson

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:
Patricia Knudson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,974 square feet, built in 2006 and is of very good construction quality located on .36 acres.

The appellant stated that her home is the smallest in the neighborhood yet her taxes are greater. The property appears larger than it really is due to the Northwest Pipeline easement running through it. She has to do the upkeep but cannot use that area of property. Upon discussion with the assessor a \$25,000 reduction was made to the property value. Three comparable sales were submitted [#128358-030 sold for \$775,000 (next door) in May 2018; #128358-144 sold for \$729,000 in July 2017; and #128358-018 sold for \$549,900 in October 2017].

The appellant requested a value of \$729,000 during the hearing.

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 best comparable sale next door, using \$179 per square foot yields a value of \$603,409 for the subject property. The Northwest Pipeline easement needs to be documented by the assessor's office and taken into consideration each year and should be considered a manifest error if not adjusted in prior years.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

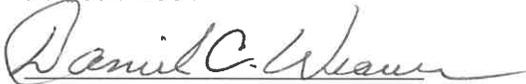
DECISION

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 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 \$603,409 as of January 1, 2018. In addition the assessor should make sure the pipeline adjustment is applied to all appropriate prior years.

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: BANKS, C DOUGLAS & BANKS, LAURI A

Douglas & Lauri Banks
3504 NE Royal Oaks Drive
Vancouver, WA 98662

ACCOUNT NUMBER: 109919-006

PROPERTY LOCATION: 3504 NE Royal Oaks Drive
Vancouver, WA

PETITION: 671

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	\$ 132,627	\$ 132,627
Improvements	\$ 524,988	\$ 424,988
Personal property		
ASSESSED VALUE	\$ 657,615	BOE VALUE \$ 557,615

Date of hearing: May 15, 2019 Recording ID# Banks

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:
Douglas Banks

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,281 square feet, built in 1962 and is of good construction quality located on .40 acres.

The appellant stated that the home is dated and has not been remodeled. His assessment went up by 21% in one year. There was one comparable sale on the same street #109939-001 sold for \$376,500 (\$147 per square foot) in February 2018.

The appellant requested a value of \$557,615.

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 sale at \$147 per square foot supports 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 \$557,615 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: BOFF, DOUGLAS R & BOFF, BEVERLY A TRUSTEES

Douglas & Beverly Boff
151 West 16th Street,
La Center, WA 98629

ACCOUNT NUMBER: 258894-018

PROPERTY LOCATION: 151 West 16th Street
La Center, WA

PETITION: 677

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	\$ 96,690	\$ 96,690
Improvements	\$ 485,399	\$ 485,399
Personal property		
ASSESSED VALUE	\$ 582,089	BOE VALUE \$ 582,089

Date of hearing: May 15, 2019 Recording ID# Boff

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 3,308 square feet, built in 2013 and is of good minus construction quality located on .26 acres.

The appellant stated on the petition that the average assessment of homes in their neighborhood has increase by 21.7% since 2017 (2 years) while the assessment of my home has increase by 30.5%. A spreadsheet showing rising assessed values was submitted. An appraisal was mentioned on the petition but not provided for Board consideration. The appeal form indicated that the land was purchased in 2007 for \$137,000 and the house cost \$400,650 in 2013 for a total of \$537,650.

The appellant requested a value of \$542,781.

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

The appraisal was not provided. If the requested value was higher than the appraisal listed value of \$435,000 in January 2017. Assessed values cannot be used as basis for valuing the subject property.

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 \$582,089 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: LI, WEI-CHIN & LI, HSIN-CHEN

Wei-Chin & Hsin-Chen Li
4015 NW Dahlia Loop
Camas, WA 98607

ACCOUNT NUMBER: 124817-240

PROPERTY LOCATION: 3616 NW Oregon Court
Camas, WA

PETITION: 678

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	\$ 115,500	\$ 115,500
Improvements	\$ 568,206	\$ 484,500
Personal property		
ASSESSED VALUE	\$ 683,706	BOE VALUE \$ 600,000

Date of hearing: May 15, 2019 Recording ID# Li

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:
Wei-Chin Li

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,230 square feet, built in 2005 and is of very good construction quality located on .25 acres.

The appellant stated the house next door which has a higher assessed value #124817-238, sold for \$600,000 in May 2018. Another neighboring home #124817-236 sold for \$609,000 in February 2018.

The appellant requested a value of \$600,000.

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 \$600,000 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: GURNIK, DMITRIY & GURNIK, NADEZHDA

Dmitriy & Nadezhda
18011 NE 84th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 193573-000

PROPERTY LOCATION: 18011 NE 84th Avenue
Battle Ground, WA

PETITION: 680

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	\$ 177,354	\$ 177,354
Improvements	\$ 606,442	\$ 438,646
Personal property		
ASSESSED VALUE	\$ 783,796	BOE VALUE \$ 616,000

Date of hearing: May 15, 2019 Recording ID# Gurnik

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 4,563 square feet, built in 2014 and is of good construction quality located on 1.64 acres.

The appellant stated on the petition that the square footage is wrong in the county records. It should be 3,300 square feet. The rest is unfinished attic space. This needs to be corrected as a manifest error. Four comparable sales were submitted #119205-015 sold for \$604,000 in October 2017; #119205-078 sold for \$526,000 in March 2017; #119205-096 sold for \$513,500 in June 2017; and #194218-040 sold for \$575,000 in May 2018].

The appellant requested a value of \$590,000.

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

Reducing the value of the home by the ratio of 3,300 / 4,563 applied to assessed value (\$606,442) of the house equals \$438,600. The revised value of the house of \$438,600 when added to the assessed value of the land equals a total of \$616,000 (rounded). This should be a manifest error and applied to the prior years and future assessment years.

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 \$600,000 as of January 1, 2018. In addition the assessor needs to verify the manifest error and apply to any appropriate prior years.

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: ROMAN, JAMES A & ROMAN, ANN L TRUSTEES

James & Ann Roman
5900 Buena Vista Drive
Vancouver, WA 98661

ACCOUNT NUMBER: 37910-519

PROPERTY LOCATION: 5900 Buena Vista Drive
Vancouver, WA

PETITION: 691

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	\$ 186,593	\$ 186,593
Improvements	\$ 329,825	\$ 263,407
Personal property		
ASSESSED VALUE	\$ 516,418	BOE VALUE \$ 450,000

Date of hearing: May 15, 2019 Recording ID# Roman

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:
James & Ann Roman

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,201 square feet, built in 1953 and is of good construction quality located on .55 acres.

The appellant stated that similar homes on their street sold in 2017 for \$100,000 less than their new assessment. The sold homes were larger and one has a view. Four comparable sales were submitted [#37910-514 sold for \$389,000 in August 2017; #37910-506 sold for \$419,500 in March 2017; #37910-486 sold for \$477,500 in March 2017 and #35770-134 sold for \$406,000 in November 2017].

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

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.

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 \$450,000 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: HENDERSON, SHIRLEY

Shirley Henderson
16115 SE 35th Circle
Vancouver, WA 98683

ACCOUNT NUMBER: 92002-232

PROPERTY LOCATION: 16115 SE 35th Circle
Vancouver, WA

PETITION: 861 Exemption Denial for 2015-2016

ASSESSMENT YEAR: Valued January 1, 2015 **TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 137,910	\$ 137,910
Improvements	\$ 199,835	\$ 199,835
Personal property		
ASSESSED VALUE	\$ 337,745	BOE VALUE \$ 337,745

Date of hearing: September 25, 2018 Recording ID# Henderson

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:
Shirley Henderson

Assessor:
Roni Battan and Katrina Somers

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

This is an exemption denial appeal. Ms. Henderson stated that the assessor's office added back losses from her tax return and she doesn't understand why. She does not have very much income.

The assessor shows the appellant made over the amount to qualify for the program. Katrina Somers explained that Ms. Henderson qualified for the 2016-2017 exemption and the 2018-2019 exemption. Unfortunately her income was over the \$40,000 limit for 2015-2016. She also suggested that Ms. Henderson come down to the assessor's office with her and Roni Battan and they can help her with her questions.

RCW 84.36.383

Residences—Definitions.

As used in RCW [84.36.381](#) through [84.36.389](#), except where the context clearly indicates a different meaning:

(1) The term "residence" means a single-family dwelling unit whether such unit be separate or part of a multiunit dwelling, including the land on which such dwelling stands not to exceed one acre, except that a residence includes any additional property up to a total of five acres that comprises the residential parcel if this larger parcel size is required under land use regulations. The term also includes a share ownership in a cooperative housing association, corporation, or partnership if the person claiming exemption can establish that his or her share represents the specific unit or portion of such structure in which he or she resides. The term also includes a single-family dwelling situated upon lands the fee of which is vested in the United States or any instrumentality thereof including an Indian tribe or in the state of Washington, and notwithstanding the provisions of RCW [84.04.080](#) and [84.04.090](#), such a residence is deemed real property.

(2) The term "real property" also includes a mobile home which has substantially lost its identity as a mobile unit by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe, connections with sewer, water, or other utilities. A mobile home located on land leased by the owner of the mobile home is subject, for tax billing, payment, and collection purposes, only to the personal property provisions of chapter [84.56](#) RCW and RCW [84.60.040](#).

(3) "Department" means the state department of revenue.

(4) "Combined disposable income" means the disposable income of the person claiming the exemption, plus the disposable income of his or her spouse or domestic partner, and the disposable income of each cotenant occupying the residence for the assessment year, less amounts paid by the person claiming the exemption or his or her spouse or domestic partner during the assessment year for:

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

(a) Drugs supplied by prescription of a medical practitioner authorized by the laws of this state or another jurisdiction to issue prescriptions;

(b) The treatment or care of either person received in the home or in a nursing home, assisted living facility, or adult family home; and

(c) Health care insurance premiums for medicare under Title XVIII of the social security act.

(5) "Disposable income" means adjusted gross income as defined in the federal internal revenue code, as amended prior to January 1, 1989, or such subsequent date as the director may provide by rule consistent with the purpose of this section, plus all of the following items to the extent they are not included in or have been deducted from adjusted gross income:

(a) Capital gains, other than gain excluded from income under section 121 of the federal internal revenue code to the extent it is reinvested in a new principal residence;

(b) Amounts deducted for loss;

(c) Amounts deducted for depreciation;

(d) Pension and annuity receipts;

(e) Military pay and benefits other than attendant-care and medical-aid payments;

(f) Veterans benefits, other than:

(i) Attendant-care payments;

(ii) Medical-aid payments;

(iii) Disability compensation, as defined in Title 38, part 3, section 3.4 of the code of federal regulations, as of January 1, 2008; and

(iv) Dependency and indemnity compensation, as defined in Title 38, part 3, section 3.5 of the code of federal regulations, as of January 1, 2008;

(g) Federal social security act and railroad retirement benefits;

(h) Dividend receipts; and

(i) Interest received on state and municipal bonds.

(6) "Cotenant" means a person who resides with the person claiming the exemption and who has an ownership interest in the residence.

(7) "Disability" has the same meaning as provided in 42 U.S.C. Sec. 423(d)(1)(A) as amended prior to January 1, 2005, or such subsequent date as the department may provide by rule consistent with the purpose of this section.

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 and testimony 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.

Exemption status denial is sustained since the income requirements to qualify for the program are not met for 2015. We recommend the assessor's office provide more extensive information to explain the acceptance or denial of the senior exemption calculation.

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: HENDERSON, SHIRLEY

Shirley Henderson
16115 SE 35th Circle
Vancouver, WA 98683

ACCOUNT NUMBER: 92002-232

PROPERTY LOCATION: 16115 SE 35th Circle
Vancouver, WA

PETITION: 870 Exemption Denial for 2017-2018

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 154,290	\$ 154,290
Improvements	\$ 235,918	\$ 235,918
Personal property		
ASSESSED VALUE	\$ 390,208	BOE VALUE \$ 390,208

Date of hearing: September 25, 2018 Recording ID# Henderson

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:
Shirley Henderson

Assessor:
Roni Battan and Katrina Somers

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

This is an exemption denial appeal. Ms. Henderson stated that the assessor's office added back losses from her tax return and she doesn't understand why. She does not have very much income.

The assessor shows the appellant made over the amount to qualify for the program. Katrina Somers explained that Ms. Henderson qualified for the 2016-2017 exemption and the 2018-2019 exemption. Unfortunately her income was over the \$40,000 limit for 2017-2018. She also suggested that Ms. Henderson come down to the assessor's office with her and Roni Battan and they can help her with her questions.

RCW 84.36.383

Residences—Definitions.

As used in RCW [84.36.381](#) through [84.36.389](#), except where the context clearly indicates a different meaning:

(1) The term "residence" means a single-family dwelling unit whether such unit be separate or part of a multiunit dwelling, including the land on which such dwelling stands not to exceed one acre, except that a residence includes any additional property up to a total of five acres that comprises the residential parcel if this larger parcel size is required under land use regulations. The term also includes a share ownership in a cooperative housing association, corporation, or partnership if the person claiming exemption can establish that his or her share represents the specific unit or portion of such structure in which he or she resides. The term also includes a single-family dwelling situated upon lands the fee of which is vested in the United States or any instrumentality thereof including an Indian tribe or in the state of Washington, and notwithstanding the provisions of RCW [84.04.080](#) and [84.04.090](#), such a residence is deemed real property.

(2) The term "real property" also includes a mobile home which has substantially lost its identity as a mobile unit by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe, connections with sewer, water, or other utilities. A mobile home located on land leased by the owner of the mobile home is subject, for tax billing, payment, and collection purposes, only to the personal property provisions of chapter [84.56](#) RCW and RCW [84.60.040](#).

(3) "Department" means the state department of revenue.

(4) "Combined disposable income" means the disposable income of the person claiming the exemption, plus the disposable income of his or her spouse or domestic partner, and the disposable income of each cotenant occupying the residence for the assessment year, less amounts paid by the person claiming the exemption or his or her spouse or domestic partner during the assessment year for:

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

(a) Drugs supplied by prescription of a medical practitioner authorized by the laws of this state or another jurisdiction to issue prescriptions;

(b) The treatment or care of either person received in the home or in a nursing home, assisted living facility, or adult family home; and

(c) Health care insurance premiums for medicare under Title XVIII of the social security act.

(5) "Disposable income" means adjusted gross income as defined in the federal internal revenue code, as amended prior to January 1, 1989, or such subsequent date as the director may provide by rule consistent with the purpose of this section, plus all of the following items to the extent they are not included in or have been deducted from adjusted gross income:

(a) Capital gains, other than gain excluded from income under section 121 of the federal internal revenue code to the extent it is reinvested in a new principal residence;

(b) Amounts deducted for loss;

(c) Amounts deducted for depreciation;

(d) Pension and annuity receipts;

(e) Military pay and benefits other than attendant-care and medical-aid payments;

(f) Veterans benefits, other than:

(i) Attendant-care payments;

(ii) Medical-aid payments;

(iii) Disability compensation, as defined in Title 38, part 3, section 3.4 of the code of federal regulations, as of January 1, 2008; and

(iv) Dependency and indemnity compensation, as defined in Title 38, part 3, section 3.5 of the code of federal regulations, as of January 1, 2008;

(g) Federal social security act and railroad retirement benefits;

(h) Dividend receipts; and

(i) Interest received on state and municipal bonds.

(6) "Cotenant" means a person who resides with the person claiming the exemption and who has an ownership interest in the residence.

(7) "Disability" has the same meaning as provided in 42 U.S.C. Sec. 423(d)(1)(A) as amended prior to January 1, 2005, or such subsequent date as the department may provide by rule consistent with the purpose of this section.

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 and testimony 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.

Exemption status denial is sustained since the income requirements to qualify for the program are not met for 2017. We recommend the assessor's office provide more extensive information to explain the acceptance or denial of the senior exemption calculation.

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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