

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PARKER, CYNTHIA

Cynthia Parker
105 NE 72nd Circle
Vancouver, WA 98665

ACCOUNT NUMBER: 148289-000

PROPERTY LOCATION: 105 NE 72nd Circle
Vancouver, WA

PETITION: 682

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	\$ 171,580	\$ 171,580
Improvements	\$ 258,779	\$ 173,420
Personal property		
ASSESSED VALUE	\$ 430,359	BOE VALUE \$ 345,000

Date of hearing: June 28, 2019 Recording ID# Parker

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:
Cynthia Parker

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,440 square feet and a 1,056 square foot basement, built in 1969 and is of average construction quality located on .69 acres.

The appellant stated that she had an appraisal in 2017 for a refinance. The appraisal was performed by J.G. Wentworth listing a value of \$345,000 in May 2017.

The appellant requested a value of \$345,000.

The assessor provided no information.

The appellant's fee appraisal supports the value requested by the appellant.

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 \$345,000 as of January 1, 2018.

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

Mailed on July 15, 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.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JARMAN, JOSH & JARMAN, AMY

Josh and Amy Jarman
909 SE Blair Road
Washougal, WA 98671

ACCOUNT NUMBER: 142604-000

PROPERTY LOCATION: 909 SE Blair Road
Washougal, WA

PETITION: 1206

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	\$ 151,793	\$ 151,793
Improvements	\$ 233,065	\$ 194,207
Personal property		
ASSESSED VALUE	\$ 384,858	BOE VALUE \$ 346,000

Date of hearing: June 28, 2019 Recording ID# Jarman

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 1,639 square feet, built in 1970 and is of average construction quality located on 2 acres.

The appellant stated on the petition that they paid less money than the amount the assessor states the property is worth. They purchased the home for \$346,000 in August 2018. An appraisal was performed by Robert Jensen of Integrity Appraisal Services listing a value of \$365,000 as of August 2018.

The appellant requested a value of \$346,000.

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

The purchase price supports the value requested by the appellant.

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 \$346,000 as of January 1, 2018.

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

Mailed on July 15, 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: TICHY, JOSEPH B & TICHY, RENEE M

Joseph & Renee Tichy
15208 NE 30th Avenue
Vancouver, WA 98686

ACCOUNT NUMBER: 117893-094

PROPERTY LOCATION: 15208 NE 30th Avenue
Vancouver, WA

PETITION: 966

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	\$ 170,150	\$ 170,150
Improvements	\$ 382,714	\$ 339,850
Personal property		
ASSESSED VALUE	\$ 552,864	BOE VALUE \$ 510,000

Date of hearing: June 28, 2019 Recording ID# Tichy

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 2,935 square feet, built in 1988 and is of good construction quality located on .23 acres.

The appellant stated on the petition that the assessor's value is inconsistent with an independent appraisal issued on July 14, 2017. The appraisal was performed by Toby Weber of Anderson Associates Inc. listing a value of \$510,000 as of July 2017.

The appellant requested a value of \$510,000

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 fee appraisal supports 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 \$510,000 as of January 1, 2018.

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

Mailed on July 15, 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: PRUETT, KENNETH & PRUETT, TERESA

Kenneth & Teresa Pruett
6607 NE 139th Street
Vancouver, WA 98686

ACCOUNT NUMBER: 198900-000

PROPERTY LOCATION: 6607 NE 139th Street
Vancouver, WA

PETITION: 953

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	\$ 165,106	\$ 165,106
Improvements	\$ 176,752	\$ 108,019
Personal property		
ASSESSED VALUE	\$ 341,858	BOE VALUE \$ 273,125

Date of hearing: June 28, 2019 Recording ID# Pruett

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:
Kenneth Pruett

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,382 square feet, built in 1971, and is of fair plus construction quality located on 1.24 acres.

The appellant is appealing two parcels #198900-000 and #1198815-000 as they are adjoining. This parcel is his residence. The septic system failed and he had to put in a new septic, roof is failing from pine needles from the neighbor's trees, failed garage door needs to be fixed, and the heating system need replaced. These costs to cure total \$25,000. There are also dangerous cedar trees on the neighbor's property that are hanging over his property line. The majority of the property is not useable.

The appellant requested a value of \$217,696.

The assessor provided a list of 63 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$341,858 to \$335,577.

Using the assessor recommended value minus the costs to cure of \$25,000 and the sale value of the assessor's comparable sales yields a value of \$273,125. This value combined with property #198815-000 provides a total value of \$310,000.

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 \$273,125 as of January 1, 2018.

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

Mailed on July 15, 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: PRUETT, KENNETH & PRUETT, TERESA

Kenneth & Teresa Pruett
6607 NE 139th Street
Vancouver, WA 98686

ACCOUNT NUMBER: 198815-000

PROPERTY LOCATION: 6607 NE 139th Street
Vancouver, WA

PETITION: 954

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	\$ 34,619	\$ 34,619
Improvements	\$ 2,256	\$ 2,256
Personal property		
ASSESSED VALUE	\$ 36,875	BOE VALUE \$ 36,875

Date of hearing: June 28, 2019 Recording ID# Pruett

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:
Kenneth Pruett

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .26 acre parcel property.

The appellant is appealing two parcels #198900-000 and #1198815-000 as they are adjoining. This parcel is his driveway and has an outbuilding on it. He tried digging a garden on this parcel and discovered his neighbor's septic is leaching into his property. The neighbor has also planted a hedge which is now growing into his fence.

The appellant requested a value of \$19,565.

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.

The value of this parcel is combined with #198900-000 where the residence is located.

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 \$36,875 as of January 1, 2018.

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

Mailed on July 15, 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: TRIOL, DAVID R & TRIOL, EFTIHIA

David & Eftihia Triol
508 Cedar Street
Vancouver, WA 98661

ACCOUNT NUMBER: 986037-914

PROPERTY LOCATION: 508 Cedar Street
Vancouver, WA

PETITION: 1217

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	\$ 65,569	\$ 65,569
Improvements	\$ 375,161	\$ 297,431
Personal property		
ASSESSED VALUE	\$ 440,730	BOE VALUE \$ 363,000

Date of hearing: June 28, 2019 Recording ID# Triol

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 Triol

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,396 square feet, built in 2017 and is of average construction quality located on .09 acres.

The appellant stated that he built the house himself. An appraisal was performed by Mark Harmon of Clear Capital and listed a value of \$363,000 as of April 2018.

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

The assessor provided no information.

The appellant's fee appraisal supports a value of \$363,000.

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 \$363,000 as of January 1, 2018.

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

Mailed on July 15, 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: LAMBSON, ARTHUR & LAMBSON, LOUISE

Arthur & Louise Lambson
2411 Simpson Avenue
Vancouver, WA 98660

ACCOUNT NUMBER: 62639-110

PROPERTY LOCATION: 2411 Simpson Avenue
Vancouver, WA

PETITION: 971

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	\$ 86,136	\$ 86,136
Improvements	\$ 249,836	\$ 249,836
Personal property		
ASSESSED VALUE	\$ 335,972	BOE VALUE \$ 335,972

Date of hearing: June 28, 2019 Recording ID# Lambson

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 2,837 square feet, built in 1990 and is of fair construction quality located on .21 acres.

The appellant stated on the appeal that too much work needs to be done inside and out. He had estimates in 2016 and \$80,000 was estimated to get the house up to the appraisal value. They stated they will have a realtor come in to see the value of the property and have another appraisal done. No other documentary evidence or costs to cure were submitted for Board consideration.

The appellant requested a value of \$246,000.

The assessor provided no information.

While the Board understands the argument, no additional evidence was submitted.

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 \$335,972 as of January 1, 2018.

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

Mailed on July 15, 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: DAMON, ROBERT A & DAMON, FAITH TRUSTEE

Robert & Faith Damon
7717 SE Evergreen Highway
Vancouver, WA 98664-1705

ACCOUNT NUMBER: 112424-040

PROPERTY LOCATION: 1119 SE 78th Avenue
Vancouver, WA

PETITION: 974

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	\$ 236,143	\$ 236,143
Improvements	\$ 230,205	\$ 163,857
Personal property		
ASSESSED VALUE	\$ 466,348	BOE VALUE \$ 400,000

Date of hearing: June 28, 2019 Recording ID# Damon

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:
Robert & Faith Damon

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,401 square feet and a 300 square foot basement, built in 1953 and is of average construction quality located on .73 acres.

The appellant stated that last year the BOE put the value at \$400,000. The assessor put the next years' value up to \$466,000 again. This property has no river view. The house next door was torn down and a new two story home was built blocking any view. Highway 14 is close and is very noisy and there are fires on the side of the road at times. Four comparable sales were submitted [#112534-008 sold for \$415,000 in November 2016; #112424-000 sold for \$350,000 in May 2017; #116979-000 sold for \$349,900 in April 2011; and #113075-000 sold for \$195,000 in November 2016].

The appellant requested a value of \$391,092.

The assessor provided no information.

Based on comparable sale #112424-000 for the property next door and the subject being similar and likely a tear down as well, a value of \$400,000 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 \$400,000 as of January 1, 2018.

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

Mailed on July 15, 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: SIMMONS, BARBRA L

Barbra Simmons
7622 NW 3rd Avenue
Vancouver, WA 98665

ACCOUNT NUMBER: 99571-136

PROPERTY LOCATION: 7622 NW 3rd Avenue
Vancouver, WA

PETITION: 975

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	\$ 0	\$ 0
Improvements	\$ 199,346	\$ 174,426
Personal property		
ASSESSED VALUE	\$ 199,346	BOE VALUE \$ 174,426

Date of hearing: June 28, 2019 Recording ID# Simmons

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:
Barbra Simmons

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 1,122 square feet, built in 1978 and is of average minus construction quality located in Takara Condominiums.

The appellant stated that she has asked the assessor to come into her house twice and no response. There have been no updates and a lot of items need to be fixed. Four sales were submitted [#99571-146 sold for \$120,000 in May 2015; #99571-130 sold for \$199,900 in December 2017; #99571-102 sold for \$112,000 in June 2014; and #99571-150 sold for \$115,000 in May 2014].

The appellant requested a value of \$123,365.

The assessor provided a list of 422 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$199,346 to \$174,426. Five sales were highlighted on the list ranging in adjusted sale price from \$192,624 to \$220,683.

Three of the comparable sales were in 2014 or 2015 and are too old to be valid. The assessor's suggested value of \$174,426 is appropriate.

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 \$174,426 as of January 1, 2018.

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

Mailed on July 15, 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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