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: GIBSON, JOHN W & GIBSON, DEBBIE R TRUSTEES

John & Deborah
22113 NE 124th Circle
Brush Prairie, WA 98606

ACCOUNT NUMBER: 206930-000

PROPERTY LOCATION: 22113 NE 124th Circle
Brush Prairie, WA

PETITION: 152

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	$ 277,805	$ 277,805
Improvements	$ 727,349	$ 609,395
Personal property		
ASSESSED VALUE	**$ 1,005,154**	**BOE VALUE $ 887,200**

Date of hearing: January 6, 2020 Recording ID# Gibson

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

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman (recused himself from the hearing)
Lisa Bodner
John Marks

Appellant:

John Gibson

Assessor:

None

FACTS AND FINDINGS

The subject property is ranch style residence with 2,971 square feet and a 1,496 square foot basement, built in 1993 and is of very good construction quality located on 5.15 acres.

The appellant stated he found comparable sales nearby. Four sales were submitted on the petition [#206918-028 sold for $639,000 in August 2018; #208200-000 sold for $735,000 in March 2017; #205614-000 sold for $534,000 in June 2017; and #202656-000 sold for $925,000 in November 2017]. Five more were submitted in November [#206941-000 sold for $765,000 in September 2018; #201437-000 sold for $765,000 in September 2018; #201828-008 sold for $800,000 in January 2018; #207848-000 sold for $740,000 in March 2018; and #205438-000 sold for $705,000 in June 2019]. He has not had any recent updates.

The appellant requested a value of $815,331.

The assessor provided no information.

The appellant's supplemental comparable properties demonstrate the subject property is overvalued. None of the comparable properties are a true match. Using the county wide 6.9% increase for 2018 from the previous adjusted value of $830,000 indicates a value of $887,200 ($199 per square foot) which is in the upper range of price for the comparable properties.

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 $887,200 as of January 1, 2019.

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

Mailed on January 13, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

John Marks, Vice 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.

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: VAN DE VELDE, PAUL J

Paul Van De Velde
649 Hunters Pointe Drive
Bellingham, WA 98225

ACCOUNT NUMBER: 110538-272

PROPERTY LOCATION: 210 NE 148th Avenue
Vancouver, WA

PETITION: 180

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	$ 125,450	$ 125,450
Improvements	$ 137,560	$ 99,550
Personal property		
ASSESSED VALUE	**$ 263,010**	**BOE VALUE $ 225,000**

Date of hearing: January 6, 2020 Recording ID# Van De Velde

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:
- Paul Van De Velde & La Shonti Turner

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,024 square feet, built in 1978 and is of fair plus construction quality located on .17 acres.

The appellant stated that the property behind his is zoned commercial and has built a very large metal building for automobile painting and repairs. This building is so large the view of the sun goes away at 1:30 in the afternoon. There are areas where it is not even 100' away from the property line. This affects his quality of life and value of the home.

The appellant requested $225,000.

The assessor provided a list of five sales, a 2019 property information card and a cover letter recommending no change to the assessed value. The sales range in adjusted sale price from $284,998 to $346,768.

Using the assessed value minus a 15% reduction for obstruction of the sun and view supports the requested value of $225,000.

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 $225,000 as of January 1, 2019.

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

Mailed on January 9, 2020
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.

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: CAMPBELL, LEE E

Lee Campbell
2028 SE Oak Street
Portland, OR 97214

ACCOUNT NUMBER: 141748-000

PROPERTY LOCATION: 33738 NE Washougal River Road
Washougal, WA

PETITION: 47

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	$	157,528	$	157,528
Improvements	$	1	$	1
Personal property	$		$	
ASSESSED VALUE	**$**	**157,529**	**BOE VALUE**	**$ 157,529**

Date of hearing: January 6, 2020 Recording ID# Campbell

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

Attendees:

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

Appellant:
- Lee Campbell

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,300 square feet, built in 1942, is of fair construction quality located on 5.06 acres.

The appellant stated that the basement floods during rain. There are considerable blackberry vines on the property and garbage. This all needs to be removed. The long driveway is steep, has no gravel and is a one lane road so if you meet up with another car there is no passing. Nothing has changed to the structure or land. There are still disrepair issues. No comparable sales or costs to cure were submitted for Board consideration

The appellant requested a value of $74,000.

The assessor provided a list of two sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. The original value set by the assessor on the notice of value issued on May 30, 2019 indicates a value of $253,422, however the value indicated in the assessor reply and the property information system indicates a value of $157,529.

The revised value of $157,529 is appropriate based on the value of $151,455 set by the BOE in 2018.

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 $157,529 as of January 1, 2019.

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

Mailed on January 9, 2020
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.

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: SHAFFER, CHARLES W & SHAFFER, TABITHA

Charles & Tabitha Shaffer
2513 34th Street
Washougal, WA 98671

ACCOUNT NUMBER: 130361-016

PROPERTY LOCATION: 2513 34th Street
Washougal, WA

PETITION: 184

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	$ 120,000		$ 120,000
Improvements	$ 459,721		$ 370,000
Personal property	$		$
ASSESSED VALUE	**$ 579,721**	**BOE VALUE**	**$ 490,000**

Date of hearing: January 6, 2020 Recording ID# Shaffer

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:
- Tabitha Shaffer

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,936 square feet, built in 2005 and is of good construction quality located on .29 acres.

The appellant stated that she could not sell the home for the assessed value. Ten sales were submitted ranging in sale price from $413,000 to $545,000. Two of the three sales the assessor used were in Camas and not Washougal which is not comparable. A sale just down the street from the subject sold in August 2019 for $510,000. A comparable sales analysis indicates a value of $490,000.

The appellant requested a value of $470,000.

The assessor provided a list of six sales (two in Camas) adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value. The analysis indicates a value of $574,668 while the notice of value and property information system both indicate a value of $579,721.

The appellant's comparable sales and the sales analysis support a value of $490,000.

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 $490,000 as of January 1, 2019.

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

Mailed on January 9, 2020
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.

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: WORDEN, ANNE M

Anne Worden
16916 NE 226th Circle
Battle Ground, WA 98604

ACCOUNT NUMBER: 229240-006

PROPERTY LOCATION: 16916 NE 226th Circle
Battle Ground, WA

PETITION: 185

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	$	225,180	$	225,180
Improvements	$	485,174	$	482,820
Personal property	$		$	
ASSESSED VALUE	**$**	**710,354**	**BOE VALUE**	**$ 708,000**

Date of hearing: January 6, 2020 Recording ID# Worden

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 2,965 square feet, built in 2000 and is of good construction quality located on 2.5 acres.

The appellant stated on the petition that she does not believe the assessed value reflects what comparable houses pay in taxes for what she could sell it for. There have been no improvements made since construction. It appears the property was sold in September 2019 for $708,000.

The appellant requested a value of $565,000.

The assessor provided a list of three sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value.

The sale price supports a value of $708,000.

DECISION

The Board, after carefully reviewing the information 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 $708,000 as of January 1, 2019.

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

Mailed on January 9, 2020
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.

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: ZIMON, TERRI

Terri Zimon
5565 East Evergreen Boulevard, Unit #3402
Vancouver, WA 98661

ACCOUNT NUMBER: 35770-298

PROPERTY LOCATION: 5565 East evergreen Boulevard #3402
Vancouver, WA

PETITION: 186

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	$	297,331		$ 260,000
Personal property	$			$
ASSESSED VALUE	**$**	**297,331**	**BOE VALUE**	**$ 260,000**

Date of hearing: January 6, 2020 Recording ID# Zimon

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 condominium residence with 1,382 square feet, built in 1972 and is of fair construction quality located in Shorewood East Condominiums.

The appellant stated on the petition that Shorewood East is an older condominium development that is much more reasonably priced than other area condominiums. She purchased the property for $260,000 in April 2019.

The appellant requested a value of $250,000.

The assessor provided no information.

Based on the purchase price in March 2019, a change to the assessed value is supported.

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 $260,000 as of January 1, 2019.

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

Mailed on January 9, 2020
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.

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: DEBRIE, BRIAN TRUSTEE

Brian DeBrie
2301 NE 125th Way
Vancouver, WA 98686

ACCOUNT NUMBER: 186854-044

PROPERTY LOCATION: 2301 NE 125th Way
Vancouver, WA

PETITION: 187

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	$	138,240		$ 138,240
Improvements	$	252,372		$ 215,943
Personal property	$			$
ASSESSED VALUE	**$**	**390,612**	**BOE VALUE**	**$ 354,183**

Date of hearing: January 6, 2020 Recording ID# DeBrie

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

Attendees:

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

Appellant:
- Brian DeBrie

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

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

The appellant stated there are only four two story homes in this ranch style neighborhood. This is a 55 and older area and two story homes are not desirable in that circumstance. Four comparable sales were submitted [#986040-219 sold for $390,000 in November 2018; #986043-216 sold for $322,900 in December 2018; #187767-012 sold for $312,000 in October 2018; and #986028-252 sold for $306,500 in December 2018]. The assessor's sales were not located near the subject and looked nothing like it.

The appellant requested a value of $354,183.

The assessor provided a list of four sales adjusted only for time, a 2019 property information card and a cover letter recommending no change to the assessed value.

The assessor's comparable sales are too far away. The appellant's comparable sales and one assessor comparable at $188 per square foot support the requested value.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at $354,183 as of January 1, 2019.

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

Mailed on January 9, 2020
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.

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: SCOTT, SHIRLEY M

Shirley Scott
2850 F Street
Washougal, WA 98671

ACCOUNT NUMBER: 75630-000

PROPERTY LOCATION: 659 30th Street
Washougal, WA

PETITION: 189

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	$	124,000		$ 124,000
Improvements	$	99,885		$ 99,885
Personal property	$			$
ASSESSED VALUE	**$**	**223,885**	**BOE VALUE**	**$ 223,885**

Date of hearing: January 6, 2020 Recording ID# Scott

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:
- Shirley Scott

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,044 square feet, built in 1910 and is of fair plus construction quality located on .4 acres.

The appellant is appealing four parcels, #75630-000, #75640-000, #76460-000, and #76464-000. She stated that the land values went up 100%. One property is her house and the bare land lot behind it. The other house is rented by her daughter with the bare lot next to it. The land valuations should be the same and a 100% jump in one year is not reasonable.

The appellant requested a value of $180,000, $80,000, $60,000 and $210,000, respectively.

The assessor provided no information

While the Board understands the argument, no comparable sales or costs to cure were submitted for Board consideration. No compelling evidence was provided.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at $223,885 as of January 1, 2019.

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

Mailed on January 9, 2020
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.

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: SCOTT, SHIRLEY M

Shirley Scott
2850 F Street
Washougal, WA 98671

ACCOUNT NUMBER: 75640-000

PROPERTY LOCATION: Next to 659 30th Street
Washougal, WA

PETITION: 190

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	$	152,789	$	100,470
Improvements	$	0	$	0
Personal property	$		$	
ASSESSED VALUE	**$**	**152,789**	**BOE VALUE**	**$ 100,470**

Date of hearing: January 6, 2020 Recording ID# Scott

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:
- Shirley Scott

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a .33 acre parcel of property.

The appellant is appealing four parcels, #75630-000, #75640-000, #76460-000, and #76464-000. She stated that the land values went up 100%. One property is her house and the bare land lot behind it. The other house is rented by her daughter with the bare lot next to it. The land valuations should be the same and a 100% jump in one year is not reasonable.

The appellant requested a value of $180,000, $80,000, $60,000 and $210,000, respectively.

The assessor provided no information

The adjoining property next door is valued at $7.04 per square foot.

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 $100,470 as of January 1, 2019.

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

Mailed on January 9, 2020
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.

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: SCOTT, SHIRLEY M

Shirley Scott
2850 F Street
Washougal, WA 98671

ACCOUNT NUMBER: 76460-000

PROPERTY LOCATION: 525 29th Street
Washougal, WA

PETITION: 191

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	$	112,134	$	112,134
Improvements	$	0	$	0
Personal property	$		$	
ASSESSED VALUE	**$**	**112,134**	**BOE VALUE**	**$ 112,134**

Date of hearing: January 6, 2020 Recording ID# Scott

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:
- Shirley Scott

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a .1 acre parcel of property.

The appellant is appealing four parcels, #75630-000, #75640-000, #76460-000, and #76464-000. She stated that the land values went up 100%. One property is her house and the bare land lot behind it. The other house is rented by her daughter with the bare lot next to it. The land valuations should be the same and a 100% jump in one year is not reasonable.

The appellant requested a value of $180,000, $80,000, $60,000 and $210,000, respectively.

The assessor provided no information

While the Board understands the argument, no comparable sales or costs to cure were submitted for Board consideration. No compelling evidence was provided.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at $112,134 as of January 1, 2019.

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

Mailed on January 9, 2020
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.

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: SCOTT, SHIRLEY M

Shirley Scott
2850 F Street
Washougal, WA 98671

ACCOUNT NUMBER: 76464-000

PROPERTY LOCATION: 2850 F Street
Washougal, WA

PETITION: 192

ASSESSMENT YEAR: Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 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	$	113,433	$	113,433
Improvements	$	142,306	$	142,306
Personal property	$		$	
ASSESSED VALUE	**$**	**255,739**	**BOE VALUE**	**$ 255,739**

Date of hearing: January 6, 2020 Recording ID# Scott

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:
- Shirley Scott

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,221 square feet, built in 1932 and is of average construction quality located on .12 acres.

The appellant is appealing four parcels, #75630-000, #75640-000, #76460-000, and #76464-000. She stated that the land values went up 100%. One property is her house and the bare land lot behind it. The other house is rented by her daughter with the bare lot next to it. The land valuations should be the same and a 100% jump in one year is not reasonable.

The appellant requested a value of $180,000, $80,000, $60,000 and $210,000, respectively.

The assessor provided no information

While the Board understands the argument, no comparable sales or costs to cure were submitted for Board consideration. No compelling evidence was provided.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at $255,739 as of January 1, 2019.

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

Mailed on January 9, 2020
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.