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: ECKERT, KAREN E

Karen Eckert
PO Box 428
La Center, WA 98629

ACCOUNT NUMBER: 266402-000

PROPERTY LOCATION: 34204 NE 79th Avenue
La Center, WA

PETITION: 228

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	$ 44,714	$ 44,714
Improvements	$ 118,095	$ 38,730
Personal property		
ASSESSED VALUE	**$ 162,809**	**BOE VALUE** **$ 83,444**

Date of hearing: January 21, 2020 Recording ID# Eckert

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:
- Karen Eckert, Sandra Laycock, Brandon Merrell

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is ranch style manufactured home residence with 2,523 square feet, built in 2006 and is of average construction quality located on 1 acre.

The appellant stated that this one acre is not a legal lot. It was quit claimed so that the daughter could put a manufactured home there. The manufactured home will need to be removed if sold. There is substantial disrepair such as exterior doors, replace weakened floors and the roof at a cost of $13,600. The construction quality should be fair. No one would be willing to pay $275,000 for this manufactured home.

The appellant requested a value of $83,444.

The assessor provided no information. The assessor has already reduced the value of the land to $44,714 because it is not a legal lot and cannot be sold to a third party.

The appellant's testimony and photos of the disrepair, and the fact that the one acre cannot be sold, supports the requested value of $83,444. The Board recommends using comparable sales of manufactured homes, bids on repairs, and documented estimates of costs to move the home to a legal location for future appeals.

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 $83,444 as of January 1, 2019.

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

Mailed on January 27, 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.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MERRELL, SHELLEY R & MERRELL, BRANDON

Shelley & Brandon Merrell
34120 NE 79th Avenue
La Center, WA 98629

ACCOUNT NUMBER: 266399-000

PROPERTY LOCATION: 34120 NE 79th Avenue
La Center, WA

PETITION: 229

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	$ 45,838	$ 45,838
Improvements	$ 127,067	$ 38,000
Personal property		
ASSESSED VALUE	**$ 172,905**	**BOE VALUE** **$ 83,838**

Date of hearing: January 21, 2020 Recording ID# Merrell

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: Karen Eckert, Sandra Laycock, Brandon Merrell

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style manufactured home residence with 1,892 square feet, built in 2003 and is of good construction quality located on 1 acre.

The appellant stated that this one acre is not a legal lot. It was quit claimed so that the daughter and son in law could put a manufactured home there. The manufactured home will need to be removed if sold. The construction quality should be fair. Multiple repairs such as a leaking skylight, damage to walls and floor, exterior doors and a new roof.

The appellant requested $83,838.

The assessor provided no information. The assessor has already reduced the value of the land to $45,838 because it is not a legal lot and cannot be sold to a third party.

The appellant's testimony and photos of the disrepair, and the fact that the one acre cannot be sold, supports the requested value of $83,838. The Board recommends using comparable sales of manufactured homes, bids on repairs, and documented estimates of costs to move the home to a legal location for future appeals.

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 $83,838 as of January 1, 2019.

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

Mailed on January 27, 2020
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: KUNZ, JOHN D & KUNZ, MARGARET E TRUSTEES

John & Margaret Kunz
3814 NW 106th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 188674-000

PROPERTY LOCATION: 3814 NW 106th Street
Vancouver, WA

PETITION: 232

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	$ 239,741		$ 239,741
Improvements	$ 771,789		$ 710,259
Personal property	$		$
ASSESSED VALUE	**$ 1,011,530**	**BOE VALUE**	**$ 950,000**

Date of hearing: January 21, 2020 Recording ID# Kunz

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:
- Maggie Kunz

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,822 square feet and a 1,347 square foot basement, built in 2013, is of very good construction quality located on 1.80 acres.

The appellant stated that after looking at comparable sales with larger homes and more land, their property is overvalued. They cannot use about 1.4 acres of their property as there is wildlife, and the railroad setback. The forest is very dense. Fifteen comparable sales were submitted for Board consideration ranging from $639,900 to $1,400,000.

The appellant requested a value of $885,000.

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. Sale prices ranged from $699,900 to $1,150,000.

The appellant's comparable sales, especially #183708-010 at $960,000 and #117893-720 at $720,000 support a value of $950,000.

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 $950,000 as of January 1, 2019.

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

Mailed on January 27, 2020
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: HEGEWALD, KENNETH J & HEGEWALD, COLLEEN J

Kenneth & Colleen Hegewald
2912 NW 151st Street
Vancouver, WA 98685

ACCOUNT NUMBER: 185242-005

PROPERTY LOCATION: 2903 NW 151st Street
Vancouver, WA

PETITION: 239

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	$ 264,062	$ 224,506
Improvements	$ 8,023	$ 8,023
Personal property	$	$
ASSESSED VALUE	**$ 272,085**	**BOE VALUE** **$ 232,529**

Date of hearing: January 21, 2020 Recording ID# Hegewald

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 & Colleen Hegewald

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style manufactured home residence with 938 square feet, built in 1978 and is of good construction quality located on 2.50 acres.

The appellant stated that the neighbor has excavated several berms which divert water onto his property and it floods his septic and drain field. He has contacted an attorney and MacKay & Sposito did an engineering storm drainage analysis. Several pictures were submitted showing the adverse effect to the property.

The appellant requested a value of $232,529.

The assessor provided no information.

The unresolved water issues reduce the value assigned and 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 $232,529 as of January 1, 2019.

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

Mailed on January 27, 2020
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: HEGEWALD, KENNETH J & HEGEWALD, COLLEEN J

Kenneth & Colleen Hegewald
2912 NW 151st Street
Vancouver, WA 98685

ACCOUNT NUMBER: 185242-000

PROPERTY LOCATION: 2912 NW 151st Street
Vancouver, WA

PETITION: 1437

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	$ 253,056	$ 253,056
Improvements	$ 81,726	$ 81,726
Personal property	$	$
ASSESSED VALUE	**$ 334,782**	**BOE VALUE** **$ 334,782**

Date of hearing: January 21, 2020 Recording ID# Hegewald

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 & Colleen Hegewald

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 768 square feet, built in 1960 and is of low construction quality located on 2.72 acres.

The appellant stated that the neighbor has excavated several berms which divert water onto his property and it floods. He wasn't really too concerned about this property. He home site is the one that has the most flooding damage.

The appellant did not request a specific value.

The assessor provided no information.

No other information was submitted for this parcel.

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 $334,782 as of January 1, 2019.

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

Mailed on January 27, 2020
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: ESSEN, DONALD L

Donald Essen
1836 NE Ione Loop
Camas, WA 98607

ACCOUNT NUMBER: 89290-000

PROPERTY LOCATION: 116 SE Franklin Street
Camas, WA

PETITION: 236

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	$ 107,508	$ 107,508
Improvements	$ 94,698	$ 94,698
Personal property	$	$
ASSESSED VALUE	**$ 202,206**	**BOE VALUE** **$ 202,206**

Date of hearing: January 21, 2020 Recording ID# Essen

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:
- Donald Essen

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 672 square feet, built in 1920 and is of fair plus construction quality located on .11 acres.

The appellant stated that he owns the property across the street and the land value is $92,515 but the subject property is valued at $107,508. The land should be the same value as both parcels are the same and zoned mixed use. They also have noise from the railroad. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of $187,213.

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 sales on the list ranged from $197,263 to $279,647.

While the Board understands the argument, no compelling evidence was provided to overcome the assessor's presumption of correctness.

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 $202,206 as of January 1, 2019.

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

Mailed on January 27, 2020
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: ROLLINS, MICHAEL D & ROLLINS, LORA A

Michael & Lora Rollins
9717 NE Livingston Mountain Court
Camas, WA 98607

ACCOUNT NUMBER: 137111-000

PROPERTY LOCATION: 9717 NE Livingston Mountain Court
Camas, WA

PETITION: 238

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	$ 240,000	$ 240,000
Improvements	$ 472,623	$ 426,000
Personal property	$	$
ASSESSED VALUE	**$ 712,623**	**BOE VALUE** **$ 666,000**

Date of hearing: January 21, 2020 Recording ID# Rollins

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 Rollins

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,573 square feet, built in 2004 and is of good minus construction quality located on 5 acres.

The appellant stated his assessed value is higher than a larger neighboring property with more outbuildings. The appellant submitted three comparable sales [#137143-000 sold for $655,000 ($182 per square foot) in January, 2019; #137123-000 sold for $592,000 ($187 per square foot) in November, 2018; #137146-000 sold for $595,000 ($187 per square foot) in September, 2018].

The appellant requested a value of $619,376.

The assessor provided no information.

Sales of comparable properties support a value of $187 per square foot or $666,000.

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 $666,000 as of January 1, 2019.

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

Mailed on January 27, 2020
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: CECKA, ANDREW M & MCKENNA, MAUREEN

Andrew Cecka & Maureen McKenna
513 NW 184th Street
Ridgefield, WA 98642

ACCOUNT NUMBER: 116684-000

PROPERTY LOCATION: 513 NW 184th Street
Ridgefield, WA

PETITION: 230

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	$ 133,101	$ 53,950
Improvements	$ 290,240	$ 221,107
Personal property	$	$
ASSESSED VALUE	**$ 423,341**	**BOE VALUE** **$ 275,057**

Date of hearing: January 21, 2020 Recording ID# Cecka

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:
- Andrew Cecka

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,666 square feet and a 1,088 square foot basement, built in 1974 and is of average construction quality located on .83 acres.

The appellant stated that they purchased five parcels #116684-000; #116681-000; #116685-000; #116701-000; and #116702-000 for $569,215 in April 2019 in an arms-length transaction. A submitted appraisal was performed by Jeff Matteo of Skyward Appraisal Inc. listing a value of $580,026. Repairs are needed on the floors, furnace, electrical, plumbing, and the pool. The land is overvalued as rural sales show $50,000 per acre.

The appellant requested a value of $253,174.

The assessor provided no information.

Allocating the appraisal of $580,000 to all of the properties yields a value of $275,057 for this property. The value is further allocated to $65,000 per acre for land and the remainder to the improvements.

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 $275,057 ($53,950 for land and $221,107 to improvements) as of January 1, 2019.

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

Mailed on January 27, 2020
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: CECKA, ANDREW M & MCKENNA, MAUREEN

Andrew Cecka & Maureen McKenna
513 NW 184th Street
Ridgefield, WA 98642

ACCOUNT NUMBER: 116702-000

PROPERTY LOCATION: 513 NW 184th Street
Ridgefield, WA

PETITION: 231

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	$ 117,230	$ 117,230
Improvements	$ 0	$ 0
Personal property	$	$
ASSESSED VALUE	**$ 117,230**	**BOE VALUE** **$ 117,230**

Date of hearing: January 21, 2020 Recording ID# Cecka

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:
- Andrew Cecka

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 2.04 acre parcel of land.

The appellant stated that they purchased five parcels #116684-000; #116681-000; #116685-000; #116701-000; and #116702-000 for $569,215 in April 2019 in an arms-length transaction. A submitted appraisal was performed by Jeff Matteo of Skyward Appraisal Inc. listing a value of $580,026. The land is overvalued as rural sales show $50,000 per acre.

The appellant requested a value of $87,412.

The assessor provided no information.

Allocating the appraisal to all of the properties leaves the value of this property at the assessed value of $117,230.

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.

Assessed value of the subject property is sustained at $117,230 as of January 1, 2019.

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

Mailed on January 27, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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