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: BOWER, BYARD

Byard Bower
5565 East Evergreen Blvd. #3106
Vancouver, WA 98661

ACCOUNT NUMBER: 35770-267

PROPERTY LOCATION: 5565 East Evergreen Blvd. #3106
Vancouver, WA

PETITION: 244

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	$ 236,722	$ 203,000
Personal property		
ASSESSED VALUE	**$ 236,722**	**BOE VALUE** **$ 203,000**

Date of hearing: January 22, 2020 Recording ID# Bower

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

Appellant:
Byard Bower

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is ranch style condominium residence with 1,236 square feet, built in 1972 and is of average construction quality located in Shorewood East.

The appellant stated that his unit is on the ground floor. There is no view, no upgrades or improvements. Each unit requires re-piping as the galvanized pipes are failing. This will cost each resident approximately $16,305. Four sales in the complex were submitted [#35770-268 sold for $185,000 in May 2019 (across from the subject); #35770-270 sold for $167,000 in August 2017; #35770-354 sold for $203,500 in January 2019; and #35770-353 sold for $150,000 in June 2017].

The appellant requested a value of $203,000.

The assessor provided no information.

Based on the appellant's comparable sales, the requested value 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 $203,000 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

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: MAWAE, NOAH K & EISELE, DEVON K

Noah Mawae & Devon Eisele
PO Box 1597
Woodland, WA 98674

ACCOUNT NUMBER: 255237-000

PROPERTY LOCATION: 38705 NE Pacific Highway
Woodland, WA

PETITION: 246

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	$ 170,360	$ 170,360
Improvements	$ 434,347	$ 434,347
Personal property		
ASSESSED VALUE	**$ 604,707**	**BOE VALUE $ 604,707**

Date of hearing: January 22, 2020 Recording ID# Mawae

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

Appellant: Noah Mawae by teleconference

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,275 square feet, built in 2015 and is of good construction quality located on 5.51 acres.

The appellant stated that they submitted an appraisal performed by Steven Smith listing a value of $500,000 as of February 2017. Most of the property is un-usable as it is steep terrain and brush. Six comparable sales were submitted [#986038-527 sold for $535,000 in June 2018; #211248-000 sold for $500,000 in February 2018; #255645-000 sold for $434,000 in June 2018; #255937-000 sold for $494,000 in December 2017; #258249-000 sold for $429,000 in August 2017; and #211706-000 sold for $499,000 in June 2018].

The appellant requested $500,000.

The assessor provided no information.

While the Board understands the argument, the appraisal was two years ago and based on the per square foot value of the comparable sales, the assessed value 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 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 $604,707 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: KROUPA, ROBERT & KROUPA, DIANA

Robert & Diana Kroupa
28013 NE Falls Road
Yacolt, WA 98675

ACCOUNT NUMBER: 229430-000

PROPERTY LOCATION: 28013 NE Falls Road
Yacolt, WA

PETITION: 128

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	$	117,076		$ 117,076
Improvements	$	0		$ 0
Personal property	$			$
ASSESSED VALUE	**$**	**117,076**	**BOE VALUE**	**$ 117,076**

Date of hearing: January 22, 2020 Recording ID# Kroupa

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 3.96 acre parcel of property.

The appellant stated on the petition that there are several constraints involved. There is fish habitat, driveway access and building constraints. The road runoff is causing loss of trees. There is a slide area on the east end of the property. Two comparable sales were submitted [#277708-000 sold for $43,300 in April 2019; and #276633-000 sold for $165,000 in May 2019]. There was no other evidence submitted for Board consideration.

The appellant requested a value of $80,000.

The assessor provided no information.

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

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 $117,076 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: MCCAFFERTY, MICHAEL

Michael McCafferty
803 Chestnut Street
Vancouver, WA 98660

ACCOUNT NUMBER: 006735-320

PROPERTY LOCATION: 803 Chestnut Street
Vancouver, WA

PETITION: 249

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	$	169,005	$	169,005
Improvements	$	208,927	$	178,495
Personal property	$		$	
ASSESSED VALUE	**$**	**377,932**	**BOE VALUE**	**$ 347,500**

Date of hearing: January 22, 2020 Recording ID# McCafferty

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

Attendees:

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

Appellant:
Michael McCafferty

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,163 square feet and a 426 square foot basement, built in 1955 and is of fair plus construction quality located on .23 acres.

The appellant stated that this house is a one bedroom. An addition was put on years ago by the prior owner which used the second bedroom space. He is a long time realtor and knows the market for one bedroom homes. The assessor needs to change that fact in their records. Four comparable sales were submitted [#006735-805 sold for $390,000 in May 2019; #006735-520 sold for $335,000 in April 2019; #006735-200 sold for $395,900 in April 2019; and #006735-855 sold for $215,000 in April 2019].

The appellant requested a value of $347,500.

The assessor provided three sales adjusted only for time, a property information card and a cover letter recommending no change to the assessed value. The three comparable properties all exceed the value of the subject property and indicate a value lower than the assessed value assigned.

The fact this property only has one legal bedroom as verified in the fee appraisal, the value should be at the low end of the scale. The appellant requested value of $347,500 closely aligns with assessor adjusted values for properties #6735-540 at $330,000 and #6735-775 at $351,959.

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 $347,500 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: MAXEY, KATHERINE E

Katherine Maxey
PO Box 1091
Brush Prairie, WA 98606

ACCOUNT NUMBER: 205615-000

PROPERTY LOCATION: 25109 NE Rawson Road
Brush Prairie, WA

PETITION: 81

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	$	210,591	$	136,485
Improvements	$	283,515	$	283,515
Personal property	$		$	
ASSESSED VALUE	**$**	**494,106**	**BOE VALUE**	**$ 420,000**

Date of hearing: January 22, 2020 Recording ID# Maxey

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

Appellant:
Katherine Maxey

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,941 square feet, built in 2013 and is of average construction quality located on 1.70 acres.

The appellant stated that her land is steep and not useable except for where the house is located. Next door is the Clark Rifle Range and there is gunfire Friday to Monday. She played a recording for the Board. The house is average and she did not have any upgrades put in when it was built. Three comparable sales were submitted [#204091-000 sold for $468,200 in March 2018; #204029-000 sold for #460,000 in August 2018; and #207826-000 sold for $377,000 in September 2018]. She is only contesting the land value.

The appellant requested a value of $391,000.

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

A reduced value due to steep terrain and the gun range noise is warranted. The assessor's sales are on flat usable land. The assessed value adjusted by 15% for steep terrain and noise nuisance produces a value of $420,000.

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 $420,000 as of January 1, 2019.

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

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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: BENNETT, ALEXANDER JOHN & BENNETT, HILLARY ANN LOVELAND

Alexander & Hillary Bennett
1206 NW 107th Circle
Vancouver, WA 98685

ACCOUNT NUMBER: 986031-418

PROPERTY LOCATION: 1206 NW 107th Circle
Vancouver, WA

PETITION: 39

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	$	130,500	$	130,500
Improvements	$	439,119	$	376,040
Personal property	$		$	
ASSESSED VALUE	**$**	**569,619**	**BOE VALUE**	**$ 506,540**

Date of hearing: January 22, 2020 Recording ID# Bennett

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

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 3,388 square feet, built in 2014 and is of good minus construction quality located on .17 acres.

The appellant stated on the petition that the assessor's evaluation does not accurately reflect the true value of my property because comparable sales throughout 2018 and early 2019 show little increase in prices. Seven comparable sales were submitted ranging from $460,000 to $524,950 with an average square foot value of $149.51.

The appellant requested a value of $506,540.

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 sales on the list ranged from $465,500 to $639,149.

Using the assessor's sales #188936-006 and #986031-413 and the appellant's comparable sales supports the requested value.

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 $506,540 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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