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: POWERS, STEVEN & POWERS, CYNTHIA

Steven & Cynthia Powers
3320 East 17th Street
Vancouver, WA 98661

ACCOUNT NUMBER: 29682-000

PROPERTY LOCATION: 3320 East 17th Street
Vancouver, WA

PETITION: 290

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	$ 125,323	$ 125,323
Improvements	$ 208,870	$ 170,708
Personal property		
ASSESSED VALUE	**$ 334,193**	**BOE VALUE $ 296,031**

Date of hearing: February 4, 2020 Recording ID# Powers

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 Rose
- John Marks

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is ranch style residence with 1,406 square feet, built in 1946 and is of fair plus construction quality located on .23 acres.

The appellant stated on the petition that with the Navigation Center for the homeless going in five blocks away, homes are not desired in this area and it has lessened the value of the property. People do not wish to deal with the homeless and drug addicts it has attracted. Homes are not selling well and their home is over 50 years old with no improvements made since the last assessment. The only change is a new heat system three years ago to save energy. Several sales were submitted which did not support a revised value.

The appellant requested a value of $285,000.

The assessor provided three sales adjusted only for time, a 2019 property information card and a cover letter recommending a change to the assessed value from $334,193 to $296,031.

The assessor's suggested value is supported.

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 $296,031 as of January 1, 2019.

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

Mailed on February 10, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver

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: AXTEN, BRUCE A & AXTEN, SHAWN D TRUSTEES

Bruce & Shawn Axten
2944 NW Horizon Drive
Bend, OR 97703

ACCOUNT NUMBER: 35771-466

PROPERTY LOCATION: 520 SE Columbia River Drive #318
Vancouver, WA

PETITION: 351

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	$ 241,211	$ 194,700
Personal property		
ASSESSED VALUE	**$ 241,211**	**BOE VALUE $ 194,700**

Date of hearing: February 4, 2020 Recording ID# Axten

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 Rose
- John Marks

Appellant:
- Bruce Axten

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 796 square feet, built in 1996 and is of good construction quality located in the Village at Columbia Shores.

The appellant stated that there is a lack of one bedroom condos making it difficult to calculate. The detrimental view is of Pearson Airport, Highway 14 and the trains. The patio is unusable due to the loud noise. The Columbian Newspaper reported that home prices increased by 9%. The appellant's believes that an acceptable value would be $194,700.

The appellant requested $194,700.

The assessor provided no information.

The appellant's requested value minus an allowance for noise and the fact it is a one bedroom unit supports the requested value. Last year's value of $177,000 plus 6.9% increase equals $190,000.

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 $194,700 as of January 1, 2019.

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

Mailed on February 10, 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: GREELEY, CLINTON R & GREELEY, JANA L

Clinton & Jana Greeley
15118 NW 37th Avenue
Vancouver, WA 98685

ACCOUNT NUMBER: 184768-005

PROPERTY LOCATION: 15118 NW 37th Avenue
Vancouver, WA

PETITION: 352

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	$	235,467	$	235,467
Improvements	$	376,992	$	330,533
Personal property	$		$	
ASSESSED VALUE	**$**	**612,459**	**BOE VALUE**	**$ 566,000**

Date of hearing: February 4, 2020 Recording ID# Greeley

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 Rose
- John Marks

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a split entry residence with 2,224 square feet, built in 1986, is of average construction quality located on 2.47 acres.

The appellant stated on the petition that a recent appraisal was much lower last year. They did not file before the deadline last year to petition the valuation. The submitted appraisal was performed by Mark Davis of Vancouver Residential Appraisals Inc. listing a value of $550,000 as of May 2018.

The appellant requested a value of $566,000.

The assessor provided no information.

The fee appraisal adjusted for time 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 $566,000 as of January 1, 2019.

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

Mailed on February 10, 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BLECHSCHMIDT, LANCE & BLECHSCHMIDT, ARLENE

Lance & Arlene Blechschmidt
5617 NE 86th Avenue
Vancouver, WA 98662

ACCOUNT NUMBER: 160000-028

PROPERTY LOCATION: 5617 NE 86th Avenue
Vancouver, WA

PETITION: 355

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	$	75,900		$ 75,900
Improvements	$	243,678		$ 243,678
Personal property	$			$
ASSESSED VALUE	**$**	**319,578**	**BOE VALUE**	**$ 319,578**

Date of hearing: February 4, 2020 Recording ID# Blechschmidt

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 Rose
- John Marks

Appellant:
- Lance Blechschmidt

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,984 square feet, built in 2003 and is of average plus construction quality located on .08 acres.

The appellant stated that recent comparable sales sold for around $300,000. There is a new 148 unit apartment complex going in behind these homes and buyers are stating that is why they don't want to buy in this area. Six sales were submitted [#160000-016 sold for $285,000 in June 2017; #160000-038 sold for $299,995 in May 2018; #160000-042 sold for $300,000 in September 2017; #160000-020 sold for $295,000 in February 2018; #160000-052 sold for $300,000 in June 2018; and #160000-030 sold for $292,000 in July 2018].

The appellant requested a value of $285,000.

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.

While the Board understands the argument, the appellant's comparable sales especially #160000-032 at $175 per square foot indicate a value greater than the assessed 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 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 $319,578 as of January 1, 2019.

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

Mailed on February 10, 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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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GRAEPEL, KAREN JOYCE

Karen Graepel
10008 NE 69th Circle
Vancouver, WA 98662

ACCOUNT NUMBER: 104530-122

PROPERTY LOCATION: 10008 NE 69th Circle
Vancouver, WA

PETITION: 358

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	$	124,580	$	124,580
Improvements	$	246,982	$	246,982
Personal property	$		$	
ASSESSED VALUE	**$**	**371,562**	**BOE VALUE**	**$ 371,562**

Date of hearing: February 4, 2020 Recording ID# Graepel

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 Rose
- 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 2,159 square feet, built in 2006 and is of average construction quality located on .17 acres.

The appellant stated on the petition that she is appealing because of the poor condition of the landscaping and interior of the home. There is a lot of deferred maintenance due to lack of funds/underemployment. Almost all of the walls are marked by crayon and the carpet needs to be replaced, there are broken appliances and the foundation may have damage as the house creaks a lot and different doors do not close seasonally. The deck and fencing needs repair as well. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of $325,000.

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.

While the Board understands the argument, no compelling 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 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 $371,562 as of January 1, 2019.

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

Mailed on February 10, 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: JOHN BONIFES M & ANTONIDASS, CASSILDA

John Bonifes & Cassilda Antonidass
19818 SE 9th Street
Camas, WA 98607

ACCOUNT NUMBER: 177496-208

PROPERTY LOCATION: 19818 SE 9th Street
Camas, WA

PETITION: 360

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	$	165,000	$	165,000
Improvements	$	452,507	$	435,000
Personal property	$		$	
ASSESSED VALUE	**$**	**617,507**	**BOE VALUE**	**$ 600,000**

Date of hearing: February 4, 2020 Recording ID# Bonifes

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 Rose
- John Marks

Appellant:
- Cassilda Antonidass 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 3,068 square feet, built in 2001, is of good construction quality located on .24 acres.

The appellant stated that based on recent sales sold on her street for $540,000 and $550,000. These two sales were submitted [#177496-168 sold for $540,000 in September 2018; and #177496-160 sold for $550,000 in September 2018].

The appellant requested a value of $540,000.

The assessor provided a list of three sales, a 2019 property information card and a cover letter recommending no change to the assessed value. The assessor comparable properties are all smaller and of lesser quality than the subject property.

Using the appellant's comparable sales at a $195 per square foot indicate a value of $600,000.

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 $600,000 as of January 1, 2019.

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

Mailed on February 10, 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: BREITHAUPT, JAMES L & GOSSAGE, MARGARET E

James Breithaupt & Margaret Gossage
32000 SE 6th Circle
Washougal, WA 98671

ACCOUNT NUMBER: 142915-000

PROPERTY LOCATION: 32000 SE 6th Circle
Washougal, WA

PETITION: 362

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	$	221,035	$	221,035
Improvements	$	543,439	$	502,265
Personal property	$		$	
ASSESSED VALUE	**$**	**764,474**	**BOE VALUE**	**$ 723,300**

Date of hearing: February 4, 2020 Recording ID# Breithaupt

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 Rose
- John Marks

Appellant:
- Margaret Gossage

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,673 square feet and a 1,484 square foot basement, built in 2001, is of good construction quality located on 5.07 acres.

The appellant stated that a submitted appraisal was performed by Sherry Bender of Bender Appraisal Services listing a value of $660,000 as of April 2017. Three comparable sales were submitted [#141112-000 sold for $664,450 in December 2019; #141796-000 sold for $660,000 in June 2019; and #140664-000 sold for $700,000 in July 2019].

The appellant requested a value of $713,789.

The assessor provided no information.

The appellant's comparable sales indicate a value of $174 per square foot including basements which yields a value of $723,300 for the subject property.

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 $723,300 as of January 1, 2019.

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

Mailed on February 10, 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: RANDOLPH, JOSEPH F & RANDOLPH, KRYSTAL C

Joseph & Krystal Randolph
407 Province Drive
Camas, WA 98607

ACCOUNT NUMBER: 89846-030

PROPERTY LOCATION: 407 Province Drive
Camas, WA

PETITION: 363

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	$	131,773		$ 131,773
Improvements	$	411,391		$ 363,227
Personal property	$			$
ASSESSED VALUE	**$**	**543,164**	**BOE VALUE**	**$ 495,000**

Date of hearing: February 4, 2020 Recording ID# Randolph

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 Rose
- 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 2,165 square feet, built in 1959, is of good construction quality and is located on .29 acres.

The appellant stated on the petition that an increase of $136,487 in two years is not realistic. There have been no modifications or improvements in the last two years and eight months. A submitted appraisal was performed by Kitty L. Hardy listing a value of $480,000 as of August 2018.

The appellant requested a value of $495,000.

The assessor provided no information.

The fee appraisal adjusted for time 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 $495,000 as of January 1, 2019.

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

Mailed on February 10, 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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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ELLIOTT, ROBERT & ELLIOT, LYNN

Robert Elliot
6224 NW El Rey Drive
Camas, WA 98607

ACCOUNT NUMBER: 85353-000

PROPERTY LOCATION: 6224 NW El Rey Drive
Camas, WA

PETITION: 383

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	$ 799,500		$ 729,500
Improvements	$ 989,355		$ 989,355
Personal property	$		$
ASSESSED VALUE	**$ 1,788,855**	**BOE VALUE**	**$ 1,718,855**

Date of hearing: February 4, 2020 Recording ID# Elliott

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 Rose
- John Marks

Appellant:
- Robert Elliott

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 4,756 square feet and a 1,223 square foot basement, built in 1999, is of excellent construction quality located on 3.81 acres.

The appellant stated that he and the assessor had come to an agreed value for the 2018 assessment. The assessor's letter said that the adjustment would be removed for the 2020 assessment for taxes payable in 2021. However, the assessment for 2019 changed from that agreement and should not have. There are wetland areas on his property that take up approximately 1 acre and there is an easement for a walking path that is approximately an acre. His 3.81 acres are not all useable. Several land sales were provided ranging from $222,000 to $650,000

The appellant requested a value of $1,664,000.

The assessor provided a list of three sales adjusted only for time, an ariel view of the property and a cover letter recommending no change to the assessed value. The land value indicates only .73 acres is valued at zero to account for the dedicated trail use.

A credit for .27 acres of additional zero land value is added to make the whole un-useable 1 acre at zero 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 $1,718,855 as of January 1, 2019.

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

Mailed on February 10, 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: GOGGIN, JULIE & GOGGIN, DAVID TRUSTEES

Julie & David Goggin
1301 NW 43rd Street
Vancouver, WA 98660

ACCOUNT NUMBER: 37916-517

PROPERTY LOCATION: 1306 – 1308 NW 43rd Street
Vancouver, WA

PETITION: 369

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	$	119,185		$ 119,185
Improvements	$	324,404		$ 220,815
Personal property	$			$
ASSESSED VALUE	**$**	**443,589**	**BOE VALUE**	**$ 340,000**

Date of hearing: February 4, 2020 Recording ID# Goggin

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 Rose
- John Marks

Appellant:
- David Goggin

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style duplex residence with 1,160 square feet on one side and 722 square feet on the other side, built in 1958, is of average construction quality located on .18 acres.

The appellant stated that recent sales of duplexes similar to the subject do not support the assessor's value. This duplex has a tiny back yard and has had sewer issues that affect the value. Three comparable sales were submitted [#4571-000 sold for $276,000 in September 2017; #37739-000 sold for $320,000 in December 2018; and #6390-000 sold for $460,000 in August 2018].

The appellant requested a value of $340,000.

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. All but one of the assessor's comparable properties are much newer than the subject property.

The appellant's comparable sales and analysis 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 $340,000 as of January 1, 2019.

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

Mailed on February 10, 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.