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: HART, DEREK & HART, BRANDI

Derek & Brandi Hart
3358 NW 23rd Avenue
Camas, WA 98607

ACCOUNT NUMBER: 90265-796

PROPERTY LOCATION: 3358 NW 23rd Avenue
Camas, WA

PETITION: 547

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	$ 190,000	$ 190,000
Improvements	$ 526,470	$ 465,360
Personal property		
ASSESSED VALUE	**$ 716,470**	**BOE VALUE $ 655,360**

Date of hearing: March 3, 2020 Recording ID# Hart

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

Attendees:

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

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,300 square feet and a 796 square foot basement, built in 2003 and is of good construction quality located on .35 acres.

The appellant stated on the petition that the house next door (#90265-792) sold for $611,000 in October 2018. That house is similar in size, has a larger lot and was more recently updated. This is the most true comparable property in the area and as such would value their home at $610,000. Another sale was #90265-762 which sold for $550,000 in August 2018. Growth of trees has eliminated or decreased the views.

The appellant requested a value of $610,000.

The assessor provided no information.

The comparable sales at $160 per square foot including the basement indicates a value of $655,360.

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 $655,360 as of January 1, 2019.

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

Mailed on March 5, 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: LEPOFF, WAYNE & LEPOFF, DEBORAH

Wayne & Deborah Lepoff
2110 SE 12th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 87368-046

PROPERTY LOCATION: 2110 SE 12th Avenue
Camas, WA

PETITION: 548

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	$ 750,000		$ 750,000
Improvements	$ 492,903		$ 492,903
Personal property			
ASSESSED VALUE	**$ 1,242,903**	**BOE VALUE**	**$ 1,242,903**

Date of hearing: March 3, 2020 Recording ID# Lepoff

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:
- Wayne Lepoff

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,169 square feet, built in 1995 and is of very good construction quality located on .22 acres.

The appellant stated that his land went up 88% from last year. He found sales in the area [#113939-001 sold for $626,000 in March 2019; #114085-005 sold for $1,025,000 in August 2018; #92232-628 sold for $649,000 in June 2018; #92232-638 sold for $695,000 in March 2018; and #166947-000 sold for $1,200,000 in May 2018].

The appellant requested $712,000.

The assessor provided no information.

While the Board understands the argument, the comparable sales support the assessed value. Neighboring properties have the same lot assessment at around $750,000.

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 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 $1,242,903 as of January 1, 2019.

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

Mailed on March 5, 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: KINSEY, GEORGE H & KINSEY, LAURIE H TRUSTEES

George & Laurie Kinsey Trustees
8811 NE 312th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 136905-000

PROPERTY LOCATION: 8811 NE 312th Avenue
Camas, WA

PETITION: 549

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	$	235,509	$	235,509
Improvements	$	740,540	$	691,203
Personal property	$		$	
ASSESSED VALUE	**$**	**976,049**	**BOE VALUE**	**$ 926,712**

Date of hearing: March 3, 2020 Recording ID# Kinsey

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:
- George Kinsey

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 4,038 square feet and a 1,026 square foot basement, built in 1999, is of good construction quality located on 5.03 acres.

The appellant stated that he got the time adjustment study from the assessor's office and the average increase was 6.9%. He submitted four comparable sales [#137137-000 sold for $810,000 in September 2018; #137152-000 sold for $815,000 in July 2018; #170871-000 sold for $600,000 in July 2018; and #137335-000 sold for $567,000 in October 2018].

The appellant requested a value of $886,353.

The assessor provided no information.

The comparable sales, especially #137152-000 at $183 per square foot and another sale in the near proximity with a lower value supports a value of $926,712.

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 $926,712 as of January 1, 2019.

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

Mailed on March 5, 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: ATKINSON, MARTHA B & ATKINSON, BRUCE D

Martha & Bruce Atkinson
19512 SE 10th Street
Camas, WA 98607

ACCOUNT NUMBER: 177496-044

PROPERTY LOCATION: 19512 SE 10th Street
Camas, WA

PETITION: 550

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	$	371,712	$	371,712
Personal property	$		$	
ASSESSED VALUE	**$**	**536,712**	**BOE VALUE**	**$ 536,712**

Date of hearing: March 3, 2020 Recording ID# Atkinson

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:
- Martha Atkinson

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,414 square feet, built in 1999 and is of good construction quality located on .28 acres.

The appellant stated that when they bought the house, Westridge Boulevard did not go all the way through. Now it does and there is loud truck traffic noise and pollution. Seven sales were submitted [#177496-168 sold for $540,000 in September 2018; #177496-016 sold for $474,000 in June 2018; #177496-160 sold for $550,000 in September 2018; #177501-056 sold for $595,000 in August 2018; #177501-022 sold for $609,250 in August 2018; #177496-204 sold for $622,499 sold in March 2018; and #177501-006 sold for $635,000 in May 2018]. All sales were two story homes not ranch style.

The appellant requested a value of $487,628.

The assessor provided no information.

While the Board understands the argument, no compelling evidence was submitted to overcome the assessor's presumption of correctness. The sales submitted were all two story homes.

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 $536,712 as of January 1, 2019.

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

Mailed on March 5, 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: ELLISON, MALCOLM A & ELLISON, CAROL E

Malcolm & Carol Ellison
2609 NW 146th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 986032-624

PROPERTY LOCATION: 2609 NW 146th Street
Vancouver, WA

PETITION: 552

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	$	184,000	$	184,000
Improvements	$	395,153	$	335,880
Personal property	$		$	
ASSESSED VALUE	**$**	**579,153**	**BOE VALUE**	**$ 519,880**

Date of hearing: March 3, 2020 Recording ID# Ellison

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:
- Malcolm Ellison

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,247 square feet, built in 2015 and is of good minus construction quality located on .17 acres.

The appellant stated that he found three comparable sales [#986032-625 sold for $499,000 in June 2018; #986032-618 sold for $475,000 in May 2019; and #986030-174 sold for $488,000 in March 2019]. The assessor's submitted sales are not nearby properties, they are 2.8+ miles away.

The appellant requested a value of $487,000.

The assessor provided a list of five sales adjusted only for time, a 2019 property information card and a cover letter recommending a change to the assessed value from $579,153 to $519,880.

The assessor's suggested value is supported by the appellant's comparable sales.

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 $519,880 as of January 1, 2019.

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

Mailed on March 5, 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: MATHIS, JOHNNY R & MATHIS, LUZ G

Johnny & Luz Mathis
17612 NE 17th Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 986039-942

PROPERTY LOCATION: 17612 NE 17th Avenue
Ridgefield, WA

PETITION: 555

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	$	152,490	$	152,490
Improvements	$	237,777	$	211,622
Personal property	$		$	
ASSESSED VALUE	**$**	**390,267**	**BOE VALUE**	**$ 364,112**

Date of hearing: March 3, 2020 Recording ID# Mathis

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:
- Johnny Mathis

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,453 square feet, built in 2017 and is of average plus construction quality located on .09 acres.

The appellant stated that comparable sales in the area reflect a lower value. He purchased the home in March of 2018 for $349,900. Three sales were submitted [#986036-808 sold for $275,500 in July 2019; #986027-643 sold for $285,000 in November 2018; and #117897-644 sold for $327,000 in May 2019].

The appellant requested a value of $330,000.

The assessor provided eight sales adjusted only for time, a 2019 property information card and a cover letter recommending changing the assessed value from $390,267 to $364,112.

The assessor's suggested value is supported by trending the purchase price by the 2018 6.9% county wide increase.

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 $364,112 as of January 1, 2019.

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

Mailed on March 5, 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: GIRTS, MICHELLE & VANCOEVERING, DARREL

Michelle Girts & Darrel VanCoevering
5406 NE 123rd Street
Vancouver, WA 98686-3498

ACCOUNT NUMBER: 198886-000

PROPERTY LOCATION: 5406 NW 123rd Street
Vancouver, WA

PETITION: 558

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	$	226,939	$	226,939
Improvements	$	404,169	$	387,448
Personal property	$		$	
ASSESSED VALUE	**$**	**631,108**	**BOE VALUE**	**$ 614,387**

Date of hearing: March 3, 2020 Recording ID# Girts

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:
- Michelle Girts & Darrel Vancoevering

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,900 square feet, built in 1989 and is of average plus construction quality located on 2.59 acres.

The appellant stated that they checked comparable sales and three were submitted [#198790-015 sold for $680,000 in June 2018; #186311-000 sold for $645,000 in April 2018; and #198873-000 sold for $626,000 in April 2018]. Bids were submitted for brick repairs at a cost of $6,980 and there is a late comer lien on the property to connect to sewer at a cost of $9,741 that a buyer will request deducted from the selling price. Several other errors in the assessment criteria were pointed out in the letter of appeal to the Board and the assessor. These errors are not fully vetted and should be examined and corrected if necessary by the assessor.

The appellant requested a value of $510,231.

The assessor provided no information.

Using the assessed value minus $6,980 for brick repair & $9,741 for the lien yields a value of $614,387.

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 $614,387 as of January 1, 2019. The assessor should examine the errors pointed out by the appellant in both the 2018 and 2019 appeal and make corrections as necessary.

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

Mailed on March 5, 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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