



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337, Fax: 564-397-6162
e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WOODHOUSE, TODD A & WOODHOUSE, JULIA B

Todd & Julia Woodhouse
8000 NE 211th Avenue
Vancouver, WA 98682

ACCOUNT NUMBER: 168485-000

PROPERTY LOCATION: 8000 NE 211th Avenue
Vancouver, WA

PETITION: 637

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	\$ 233,122	\$ 233,122
Improvements	\$ 654,788	\$ 546,878
Personal property		
ASSESSED VALUE	\$ 887,910	BOE VALUE \$ 780,000

Date of hearing: March 20, 2020 Recording ID# Woodhouse

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

Attendees (all by teleconference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Todd & Julia Woodhouse

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is 1.5 story residence with 4,073 square feet, built in 2014 and is of good plus construction quality located on 5 acres.

The appellant stated that the Board set last year's value at \$710,000. Five comparable sales were submitted [#986031-047 sold for \$742,544 in June 2018; #986033-728 sold for \$745,000 in March 2018; #206885-005 sold for \$673,935 in April 2018; #168258-000 sold for \$649,400 in July 2017; and #168167-000 sold for 738,454 in December 2017].

The appellant requested a value of \$750,000.

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

The appellant's comparable sales and the assessor's sales (exclusive of #137305-000 which is out of class at \$1,216,265), support a value of \$780,000. The prior year's adjusted value trended by the 2018 county wide 6.9% provides a value of approximately \$760,000.

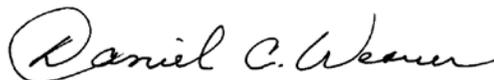
DECISION

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 \$780,000 as of January 1, 2019.

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

Mailed on May 11, 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: BIRCK, JONATHAN D & BIRCK, KAREN J

Jonathan & Karen Birck
4100 NW 188th Street
Ridgefield, WA 98642

ACCOUNT NUMBER: 180489-000

PROPERTY LOCATION: 4100 NW 188th Street
Ridgefield, WA

PETITION: 639

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	\$ 254,952	\$ 254,952
Improvements	\$ 570,862	\$ 500,048
Personal property		
ASSESSED VALUE	\$ 825,814	BOE VALUE \$ 755,000

Date of hearing: March 20, 2020 Recording ID# Birck

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

Attendees (all by conference call):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Jonathan Birck

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,369 square feet, built in 2005 and is of good construction quality located on 5.18 acres.

The appellant stated that there are two houses near that are distressed and therefore lowers their value due to their condition. The BOE lowered the value to \$707,946 for 2018 but the assessor did not use that going forward. Three comparable sales were submitted [#193918-000 sold for \$699,900 in June 2018; #193542-030 sold for \$679,000 in April 2018; and #184807-000 sold for \$750,000 in February 2018].

The appellant requested \$722,104.

The assessor provided no information.

The appellant's comparable sales, making allowance for a ranch style vs a two story and using the 2018 county wide 6.9% increase, support a value of \$755,000.

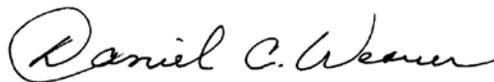
DECISION

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 \$755,000 as of January 1, 2019.

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

Mailed on May 11, 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: RHOADES, RICHARD E & RHOADES, KATHERINE L

Richard & Katherine Rhoades
19510 NE 234th Street
Battle Ground, WA 92604

ACCOUNT NUMBER: 236327-000

PROPERTY LOCATION: 19510 NE 234th Street
Battle Ground, WA

PETITION: 642

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	\$ 206,478	\$ 206,478
Improvements	\$ 1,334,603	\$ 1,093,522
Personal property	\$	\$
ASSESSED VALUE	\$ 1,541,081	BOE VALUE \$ 1,300,000

Date of hearing: March 20, 2020 Recording ID# Rhoades

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

Attendees (all by teleconference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Richard Rhoades

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2 story residence with 4,683 square feet, a 1,368 square foot sun room, and a 864 square foot area over the garage, built in 1984, and is of good construction quality located on 4.64 acres.

The appellant stated that he has appealed to the Board before. He submitted an appraisal that was performed by Sherry Bender of Bender Appraisal Services listing a value of \$1,300,000 as of January 2019.

The appellant requested a value of \$1,300,000.

The assessor provided no information.

A fee appraisal requires a more intense review of the property and provides a better indication of value. The fee appraisal supports the value requested.

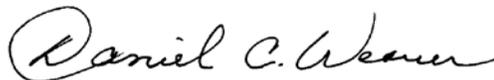
DECISION

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 \$1,300,000 as of January 1, 2019.

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

Mailed on May 11, 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: DYRLAND, RICHARD & TANYONGWETCH, SUNEE

Richard Dyrland & Sunee Tanyongwetch
27511 NE 29th Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 214747-000

PROPERTY LOCATION: 27511 NE 29th Avenue
Ridgefield, WA

PETITION: 646

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	\$ 297,052	\$ 297,052
Improvements	\$ 297,647	\$ 252,948
Personal property	\$	\$
ASSESSED VALUE	\$ 594,699	BOE VALUE \$ 550,000

Date of hearing: March 20, 2020 Recording ID# Dyrland

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

Attendees (all by teleconference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Richard Dyrland

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,216 square feet, built in 1986 and is of average plus construction quality located on 5 acres.

The appellant stated that he and his wife are both retired and their house is 34 years old. There are numerous issues that need to be repaired or replaced. The roof needs to be replaced at a cost of \$24,000, the carport concrete needs to be replaced at a cost of \$12,000, and the heat pump is going to need to be replaced at a cost of \$5,000. The repairs needed for the deck and carpet are considered normal wear and tear items. Pictures included with the appeal clearly indicate substantial repairs are needed.

The appellant requested a value of \$524,041.

The assessor provided no information.

Using the assessed value minus \$44,699 allowance for needed repairs yields a value of \$550,000.

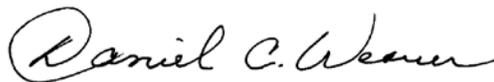
DECISION

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 \$550,000 as of January 1, 2019.

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

Mailed on May 11, 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: SCRIVENS, MICHAEL OLIN & SCRIVENS, CAROL
ANN CO-TRUSTEE

Michael & Carol Scrivens
16106 NE 82nd Avenue
Vancouver, WA 98662

ACCOUNT NUMBER: 195782-000

PROPERTY LOCATION: 16106 NE 82nd Avenue
Vancouver, WA

PETITION: 647

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 248,283	\$ 248,283
Improvements	\$ 661,028	\$ 585,717
Personal property	\$	\$
ASSESSED VALUE	\$ 909,311	BOE VALUE \$ 830,000

Date of hearing: March 20, 2020 Recording ID# Scrivens

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

Attendees (all by teleconference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Michael Scrivens

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,854 square feet, built in 1997 and is of average plus construction quality located on 5.02 acres.

The appellant stated that he submitted two appraisals as his evidence. An appraisal performed by Michael Griffith of Columbia Appraisal Group, Inc. listed a value of \$785,000 as of May 2018. Another submitted appraisal was performed by Robert W. Lang Sr. of Lang and Associates listed a value of \$875,000 as of August 2019.

The appellant requested a value of \$791,549.

The assessor provided no information.

A fee appraisal requires a more intense review of the property and provides a better indication of value. The two fee appraisals support a value between \$785,000 and \$875,000.

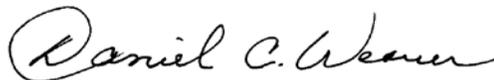
DECISION

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 \$830,000 as of January 1, 2019.

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

Mailed on May 11, 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: ARNDT, DAVID & ARNDT, JULIE

David & Julie Arndt
32717 NW 49th Road
Ridgefield, WA 98642

ACCOUNT NUMBER: 210126-000

PROPERTY LOCATION: 32717 NW 49th Road
Ridgefield, WA

PETITION: 566

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	\$ 298,129	\$ 298,129
Improvements	\$ 406,197	\$ 283,571
Personal property	\$	\$
ASSESSED VALUE	\$ 704,326	BOE VALUE \$ 581,700

Date of hearing: March 20, 2020 Recording ID# Arndt

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

Attendees (all by conference call):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
David Arndt

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,639 square feet, built in 1998 and is of good minus construction quality located on 4.5 acres

The appellant stated that he has a 20 year old furnace that will need to be replaced soon. The house needs painting and now he has the casino a half a mile away which at night the parking lot lights shine in his kitchen. Five comparable sales were submitted [#209691-000 sold for \$550,000 in May 2019; #209690-000 sold for \$515,000 in November 2018; #209714-000 sold for \$270,000 in July 2018; #258757-000 sold for \$575,000 in July 2019; and #180071-000 sold for \$582,000 in October 2018].

The appellant requested a value of \$570,000.

The assessor provided no information.

The appellant's comparable sales using \$216 per square foot indicate a value of \$581,700.

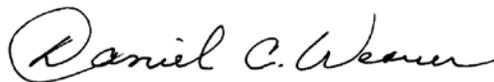
DECISION

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 \$581,700 as of January 1, 2019.

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

Mailed on May 11, 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: GARRISON, ROY E & GARRISON, GLORIA
TRUSTEE

Roy & Gloria Garrison
1186 South 30th Place
Ridgefield, WA 98642

ACCOUNT NUMBER: 215836-000

PROPERTY LOCATION: #41 Section 29, Township 4 North, Range 1 East WM
Ridgefield, WA

PETITION: 640

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	\$ 502,484	\$ 502,484
Improvements	\$ 0	\$ 0
Personal property	\$	\$
ASSESSED VALUE	\$ 502,484	BOE VALUE \$ 502,484

Date of hearing: March 20, 2020 Recording ID# Garrison

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

Attendees (all by teleconference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Roy Garrison

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.15 acre parcel of property.

The appellant is appealing two contiguous parcels #215836-000 and #215849-000. He looked at similar properties and they are not assessed as high as his parcels. He does have an offer of \$945,000 for both parcels and will most likely close in mid to late April. No comparable sales were submitted for Board consideration.

The appellant requested a value of \$325,611 and \$403,275 respectively.

The assessor provided a cover letter recommending no change to the assessed value in addition to a plethora of documents of which the developer's packet was the most useful and even a relatively small portion of that was appropriate to the valuation. In the future the Board would appreciate a more focused approach. As the BTA has mentioned in a few of their decisions, it is our job to weigh the appropriate facts and make a decision not to sort through the information and find a conclusion.

While the Board understands the appellant's argument, no comparable sales were submitted. No compelling evidence was provided to overcome the assessor's presumption of correctness.

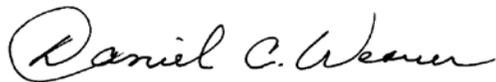
DECISION

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 \$502,484 as of January 1, 2019.

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

Mailed on May 11, 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: GARRISON, ROY E & GARRISON, GLORIA
TRUSTEE

Roy & Gloria Garrison
1186 South 30th Place
Ridgefield, WA 98642

ACCOUNT NUMBER: 215849-000

PROPERTY LOCATION: #54 Section 29, Township 4 North, Range 1 East WM
Ridgefield, WA

PETITION: 641

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	\$ 510,282	\$ 510,282
Improvements	\$ 0	\$ 0
Personal property	\$	\$
ASSESSED VALUE	\$ 510,282	BOE VALUE \$ 510,282

Date of hearing: March 20, 2020 Recording ID# Garrison

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

Attendees (all by teleconference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Roy Garrison

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.00 acre parcel of property.

The appellant is appealing two contiguous parcels #215836-000 and #215849-000. He looked at similar properties and they are not assessed as high as his parcels. He does have an offer of \$945,000 for both parcels and will most likely close in mid to late April. No comparable sales were submitted for Board consideration.

The appellant requested a value of \$325,611 and \$403,275 respectively.

The assessor provided a cover letter recommending no change to the assessed value in addition to a plethora of documents of which the developer's packet was the most useful and even a relatively small portion of that was appropriate to the valuation. In the future the Board would appreciate a more focused approach. As the BTA has mentioned in a few of their decisions, it is our job to weigh the appropriate facts and make a decision not to sort through the information and find a conclusion.

While the Board understands the appellant arguments, no comparable sales were submitted. No compelling evidence was provided to overcome the assessor's presumption of correctness.

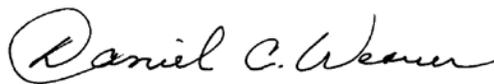
DECISION

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 \$510,282 as of January 1, 2019.

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

Mailed on May 11, 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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