



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: GUTHRIE THOMAS & GUTHRIE GAYLE

Guthrie Thomas & Guthrie Gayle
23910 NE 214TH CT
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 986036-366

PROPERTY LOCATION: 23910 NE 214TH CT
BATTLE GROUND, WA 98604

PETITION: 679

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	\$ 180,569	\$ 180,569
Improvements	\$ 467,057	\$ 467,057
Personal property		
ASSESSED VALUE	\$ 647,626	BOE VALUE \$ 647,626

Date of hearing: April 1, 2020 Recording ID# Guthrie

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
John Marks

Appellant:
Gayle Guthrie

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,645 square feet, built in 2016 and is of good construction quality located on 1.33 acres. There is an auxiliary building measuring 300 square feet.

The appellant stated that she was instructed to appeal the land value of the property. The property borders Allworth, a road that buses and commercial vehicles drive on, sometimes at excessive speeds. An appraiser had been out to notate the noise levels on the road, but it does not appear to reflect in the valuation. A recent sale on Allworth was read into the record [#235657-000 sold for \$539,000 in November].

The appellant requested a value of \$170,000 for land.

The Assessor provided no evidence.

The appellant provided no evidence to overcome the assessor's presumption of correctness. The assessor should review the noise issue and communicate with the appellant the results of the review.

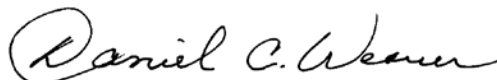
DECISION

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 \$647,626 as of January 1, 2019.

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

Mailed on April 13, 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: BOSAZ GREGORY & BOSAZ DAISY

Bosaz Gregory & Bosaz Daisy
6807 GULF DR
VANCOUVER, WA 98661

ACCOUNT NUMBER: 37911-417

PROPERTY LOCATION: 6807 GULF DR
VANCOUVER, WA 98661

PETITION: 681

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	\$ 136,444	\$ 136,444
Improvements	\$ 418,436	\$ 259,556
Personal property		
ASSESSED VALUE	\$ 554,880	BOE VALUE \$ 396,000

Date of hearing: April 1, 2020 Recording ID# Bosaz

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
John Marks

Appellant:
Gregory Bosaz

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,676 square feet, built in 1957 and is of average construction quality located on 0.31 acres. The property has a pool measuring 608 square feet.

The appellant stated that the property is somewhat distressed, including structural repairs. The appellant's evidence included an appraisal prepared by Gina Kite of Global Valuation Services which indicated a value of \$415,000 as of February 2019. The appellant purchased the home in February 2019 for \$396,000.

The appellant requested a value of \$342,525.

The Assessor provided four sales adjusted for time, a 2019 property information card, and a cover letter recommending no change to the assessed value. The appellant did not agree to the letter of recommended valuation.

The appellant purchased the property in February 2019 for \$396,000 which is supported by a fee appraisal for \$415,000. A fee appraisal requires a more intense review of the property and provides a better indication of value. In addition the purchase price provides a clear indication of market value absent any obvious information to the contrary.

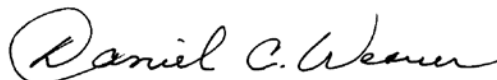
DECISION

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.

The market value of the subject property is set at \$396,000 as of January 1, 2019.

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

Mailed on April 13, 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: BERNETHY TONI & BRITTAIN JAMES

Brittain Toni & Brittain James
8136 KENTON LN SE
TUMWATER, WA 98501

ACCOUNT NUMBER: 71897-010

PROPERTY LOCATION: 1060 S A ST
WASHOUGAL, WA 98671

PETITION: 682

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	\$ 698,500	\$ 500,000
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 698,500	BOE VALUE \$ 500,000

Date of hearing: April 1, 2020 Recording ID# Bernethy

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
John Marks

Appellant:
Toni & James Brittain

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a land parcel of 0.44 acres. The building on the property was not constructed at the time of the assessment.

The appellants stated that the land is under the flood plane for the Columbia River. The lot has to be excavated in order to put tie-backs in, in order to make the lot buildable. This will cost over an estimated \$150,000, including \$1,000 per day for engineer supervision of the project. It would also require a 3x3 rebar beam foundation and a stem wall to meet FEMA requirements, which most of the lots in the area did not require. There is also a 4,600 square foot easement on the lot. Four comparable sales were submitted, all bordering the river [#71897-005 sold for \$210,000 in December 2014; #71790-001 sold for \$280,250 in June 2015; #71591-010 sold for \$620,000 in December 2015; and #75107-014 sold for \$690,000 in November 2015].

The appellant requested a value of \$330,000.

The Assessor provided no evidence.

The assessed value of \$698,500 less the bid of \$133,726 for unusual costs to prepare the land and an additional allowance of approximately \$65,000 for the estimated costs to further prepare the property for construction indicates a value of \$500,000.

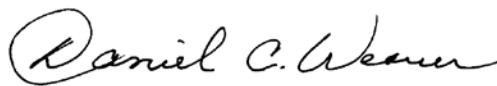
DECISION

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.

The market value of the subject property is set at \$500,000 as of January 1, 2019.

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

Mailed on April 13, 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: BECKER RICHARD A JR

Becker Richard Jr
4415 NW 187TH WAY
RIDGEFIELD, WA 98642

ACCOUNT NUMBER: 180611-000

PROPERTY LOCATION: 4415 NW 187TH WAY
RIDGEFIELD, WA 98642

PETITION: 684

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	\$ 264,538	\$ 264,538
Improvements	\$ 303,580	\$ 303,580
Personal property		
ASSESSED VALUE	\$ 568,118	BOE VALUE \$ 568,118

Date of hearing: April 1, 2020 Recording ID# Becker

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
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 2,175 square feet, built in 1996 and is of average plus construction quality located on 5.07 acres. There is an auxiliary building measuring 2,176 square feet.

Two comparable sales were submitted [#180513-000 sold for \$490,000 in October 2017 and #180535-000 sold for \$425,900 in February 2018]

The appellant requested a value of \$538,361.

The Assessor provided no evidence.

The information provided by the appellant does not support the value requested.

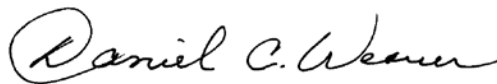
DECISION

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 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 \$568,118 as of January 1, 2019.

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

Mailed on April 13, 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: POLEHNA PAVEL & POLEHNA ESTERA

Polehna Pavel & Polehna Estera
11011 NE GREN FELS DR
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 104585-004

PROPERTY LOCATION: 9421 NE 73RD ST
VANCOUVER, WA 98662

PETITION: 686

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	\$ 101,790	\$ 101,790
Improvements	\$ 156,552	\$ 156,552
Personal property		
ASSESSED VALUE	\$ 258,342	BOE VALUE \$ 258,342

Date of hearing: April 1, 2020 Recording ID# Polehna

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
John Marks

Appellant:
Pavel Polehna

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2 story residence with 1,662 square feet, built in 2007 and is of fair plus construction quality located on 0.04 acres. This unit shares walls on either side with other units.

The appellant stated that the value in the Vancouver area increased, but expressed concern that the land assessment doubled. The appellant provided no information to support the value requested on the appeal form.

The appellant requested a value of \$230,000.

The Assessor provided five sales adjusted for time, a 2019 property information card, comparable sales maps, and a cover letter recommending no change to the assessed value.

The comparable properties provided by the assessor support a value of \$258,342. There were no comparable property sales provided by the appellant.

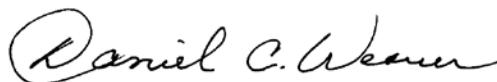
DECISION

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 \$258,342 as of January 1, 2019.

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

Mailed on April 13, 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: POLEHNA PAVEL & POLEHNA ESTERA

Polehna Pavel & Polehna Estera
11011 NE GREN FELS DR
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 104585-008

PROPERTY LOCATION: 9503 NE 73RD ST
VANCOUVER, WA 98662

PETITION: 687

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	\$ 101,790	\$ 101,790
Improvements	\$ 156,552	\$ 156,552
Personal property		
ASSESSED VALUE	\$ 258,342	BOE VALUE \$ 258,342

Date of hearing: April 1, 2020 Recording ID# Polehna

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
John Marks

Appellant:
Pavel Polehna

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2 story residence with 1,662 square feet, built in 2007 and is of fair plus construction quality located on 0.04 acres. This unit shares walls on either side with other units.

The appellant stated that the value in the Vancouver area increased, but expressed concern that the land assessment doubled. The appellant provided no information to support the value requested on the appeal form.

The appellant requested a value of \$230,000.

The Assessor provided five sales adjusted for time, a 2019 property information card, comparable sales maps, and a cover letter recommending no change to the assessed value.

The comparable properties provided by the assessor support a value of \$258,342. There were no comparable property sales provided by the appellant.

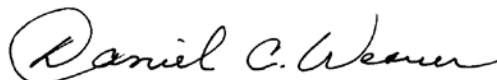
DECISION

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 \$258,342 as of January 1, 2019.

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

Mailed on April 13, 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: POLEHNA PAVEL & POLEHNA ESTERA

Polehna Pavel & Polehna Estera
11011 NE GREN FELS DR
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 227009-000

PROPERTY LOCATION: 11011 NE GREN FELS DR
BATTLE GROUND, WA 98604

PETITION: 688

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	\$ 245,202	\$ 245,202
Improvements	\$ 802,024	\$ 802,024
Personal property		
ASSESSED VALUE	\$ 1,047,226	BOE VALUE \$ 1,047,226

Date of hearing: April 1, 2020 Recording ID# Polehna

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
John Marks

Appellant:
Pavel Polehna

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 4,807 square feet, built in 1996 and is of very good plus construction quality located on 6.57 acres. There is an auxiliary building measuring 1,950 square feet total.

Three comparable sales were submitted [#227000-000 sold for \$970,000 in January 2019; #201437-000 sold for \$765,000 in September 2018; and #224184-000 sold for \$1,050,000 in October 2018].

The appellant requested a value of \$930,000.

The Assessor provided no evidence.

The appellant comparable property sales are not truly comparable and do not overcome the value assigned by the assessor.

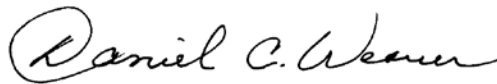
DECISION

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 \$1,047,226 as of January 1, 2019.

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

Mailed on April 13, 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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