



## 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:** AILINCHI GEORGE & AILINCHI CODRUTA

Ailinchi George & Ailinchi Codruta  
20504 NE 96TH AVE  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER:** 192674-000

**PROPERTY LOCATION:** 20504 NE 96TH AVE  
BATTLE GROUND, WA 98604

**PETITION:** 695

**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	\$ 351,000	\$ 351,000
Improvements	\$ 683,826	\$ 683,826
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,034,826</b>	<b>BOE VALUE \$ 1,034,826</b>

Date of hearing: April 2, 2020 Recording ID# Ailinchi

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:  
Codruta Ailinchi

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 3,176 square feet, built in 1994 and is of good plus construction quality located on 5 acres. There is a 2 story detached garage/studio building measuring 1,696 square feet total, built in 1994 and of average construction quality. There was an addition to the garage of 2,400 square feet in 2017, which is also of average construction quality.

The appellant stated that the property would not be able to sell for the current assessed value.

The appellant requested a value of \$700,000.

The Assessor provided no evidence.

The appellant provided no information to support the requested value.

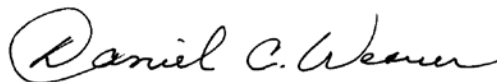
## DECISION

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 \$1,034,826 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



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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](http://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:** JONES JOHNNIE D & JONES HEATHER C

Jones Johnnie & Jones Heather  
33915 SE 6TH ST  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER:** 143044-000

**PROPERTY LOCATION:** 33915 SE 6TH ST  
WASHOUGAL, WA 98671

**PETITION:** 698

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 239,084	\$ 239,084
Improvements	\$ 723,546	\$ 565,916
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 962,630</b>	<b>BOE VALUE \$ 805,000</b>

Date of hearing: April 2, 2020 Recording ID# Jones

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:  
Heather Jones

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2 story residence with 4,477 square feet, built in 2015 and is of very good construction quality located on 5 acres. There is an older home measuring 1,728 square feet total, but it is no longer useable as a dwelling and is considered a class 2 outbuilding.

The appellant stated that the old house on the property has been stripped of utilities, so it is only for storage, not liveable. Some homes around them that have sold have a river view, but theirs does not. Of the 5 acres on the parcel, roughly 2 are useable, but the rest are into a forest on a hill. Four comparable sales were submitted [#140673-000 sold for \$625,000 in February 2018; #140458-000 sold for \$750,000 in May 2018 and again for \$822,839 in August 2019; #143462-010 sold for \$695,000 in June 2019; and #986030-556 sold for \$750,000 in November 2017].

The appellant requested a value of \$740,000.

The Assessor provided no evidence.

The appellant comparable property sales especially #140458-000 support a value of \$805,000 (approximately \$180 per square foot).

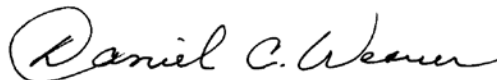
## DECISION

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 \$805,000 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



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Daniel C. Weaver, Chairman

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** FINKE NICHOLAS A  
(NEW OWNERS: LINKOUS JAMES & LINKOUS TERESA K)

Linkous James & Linkous Teresa  
34210 NW NORSTAR RANCH RD  
RIDGEFIELD, WA 98642

**ACCOUNT NUMBER:** 253069-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOT 5 OR #1SEC 12-5-1 1.00A M/L

**PETITION:** 700

**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	\$ 59,383	\$ 59,383
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 59,383</b>	<b>BOE VALUE \$ 59,383</b>

Date of hearing: April 2, 2020 Recording ID# Finke

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 land parcel of 1 acre.

The appellant requested a value of \$45,000. The property was sold just prior to the hearing and the appellant chose not to go forward.

The Assessor provided no evidence.

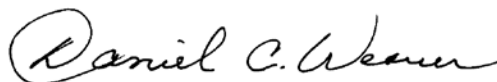
## DECISION

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 \$59,383 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



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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:** BROWN DAVID R & BROWN KARIN M

Brown David & Brown Karin  
25815 NE 130TH AVE  
BATTLE GROUND, WA 98604

**ACCOUNT NUMBER:** 226962-015

**PROPERTY LOCATION:** 25815 NE 130TH AVE  
BATTLE GROUND, WA 98604

**PETITION:** 701

**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	\$ 177,638	\$ 177,638
Improvements	\$ 518,353	\$ 487,362
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 695,991</b>	<b>BOE VALUE \$ 665,000</b>

Date of hearing: April 2, 2020 Recording ID# Brown

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:  
David Brown

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 3,486 square feet, built in 1981 and is of good construction quality located on 1.25 acres.

The appellant stated that similar properties did not reflect the valuation of his home at \$695,000 as being accurate. The home has some deferred maintenance and has not been significantly remodeled. Three comparable sales were submitted [#205808-000 sold for \$525,000 in October 2018; #121561-058 sold for \$580,000 in June 2018; and #233813-000 sold for \$685,000 in June 2018]. Comparable #2 is likely the closest to his own, but some features of the property are reflected in comparable #3. The appellant stated that his own property would likely fall somewhere between comparables #2 and #3.

The appellant requested a value of \$665,000.

The Assessor provided no evidence.

The appellant comparable property sales support the requested value of \$665,000.

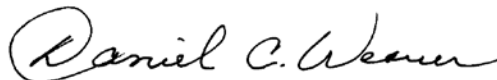
## DECISION

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 \$665,000 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



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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:** ANKNEY JUDY C & KOEHLER JANICE  
(NEW OWNERS: MOORE DAVID W JR & MATAYA JUDITH ANN)

Moore David Jr & Mataya Judith Ann  
11310 NE 26TH AVE  
VANCOUVER, WA 98686

**ACCOUNT NUMBER:** 189592-000

**PROPERTY LOCATION:** 11310 NE 26TH AVE  
VANCOUVER, WA 98686

**PETITION:** 725

**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:

	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
	<b>ASSESSED VALUE</b>	
Land	\$ 141,300	\$ 141,300
Improvements	\$ 296,725	\$ 294,725
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 438,025</b>	<b>BOE VALUE \$ 436,025</b>

Date of hearing: April 2, 2020 Recording ID# Koehler

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 2 story residence with 2,744 square feet, built in 1969 and is of average construction quality located on 0.32 acres.

Three comparable sales were submitted [#118210-000 sold for \$317,000 in January 2019; #097626-058 sold for \$365,000 in January 2019; and #096624-032 sold for \$380,000 in February 2019].

The appellant requested a value of \$404,725.

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

The property sold in February 2020 for \$490,000. The appellant decided not to pursue the appeal.

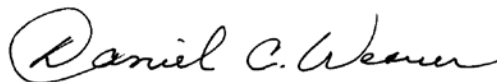
## DECISION

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.

The assessed value of the subject property is sustained at \$436,025 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



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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:** BAXTER RAY D & BAXTER DONNA M TRUSTEES

Baxter Ray & Baxter Donna Trustees  
703 NW 253RD ST  
RIDGEFIELD, WA 98642

**ACCOUNT NUMBER:** 215427-000

**PROPERTY LOCATION:** 703 NW 253RD ST  
RIDGEFIELD, WA 98642

**PETITION:** 726

**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	\$ 289,253	\$ 289,253
Improvements	\$ 675,853	\$ 570,747
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 965,106</b>	<b>BOE VALUE \$ 860,000</b>

Date of hearing: April 2, 2020 Recording ID# Baxter

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:  
Donna Baxter

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2 story residence with 4,773 square feet, built in 2006 and is of very good construction quality located on 5.37 acres.

The appellant stated that the property gets a significant amount of road noise from bordering on I-5. Three comparable sales were submitted [#215418-000 sold for \$696,650 in January 2018; #209714-000 sold for \$570,000 in July 2018; and #215116-000 sold for \$949,000 in April 2018]. Comparable #1 is in the same gated community, is similar to the subject house, and also borders on I-5. Comparable #3 is to indicate what a house in their area looks like, that would sell for what the subject is being assessed at. The neighbors across the street from the subject had their house up for sale in 2020. There was a lot of activity, but the house received no offers, due to the road noise.

The appellant requested a value of \$860,000.

The Assessor provided no evidence.

The appellant comparable sales support the requested value of \$860,000.

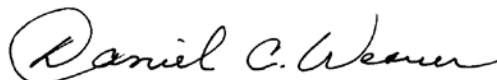
## DECISION

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 \$860,000 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



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Daniel C. Weaver, Chairman

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