



# 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:** PATTISON WAYNE L & PATTISON LYNETTE M ETAL

Pattison Wayne & Pattison Lynette  
1518 NE 3RD PLACE  
CAMAS, WA 98607

**ACCOUNT NUMBER:** 85793-002

**PROPERTY LOCATION:** 1506 NW 10TH AVE  
CAMAS, WA 98607

**PETITION:** 279

**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	\$	128,290	\$	128,290
Improvements	\$	124,824	\$	81,234
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>253,114</b>	<b>BOE VALUE</b>	<b>\$ 209,524</b>

**Date of hearing:** April 13, 2020 **Recording ID#** Pattison

**Hearing Location:** Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

**Attendees (all by teleconference):**

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

Appellant:  
Carrie Pattison

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a duplex with 2,176 total space, built in 1948 and is of fair construction quality located on 0.18 acres. Each side has 544 square feet of living space in the upper floor. The unfinished basement of each section has roughly 250 square feet of concrete utility space, with the rest being crawl space.

The appellant stated that the property is difficult to find comparables for. The property is in a location where it has a somewhat obscured, but nice view. It is worse by comparison to the nice houses of the neighborhood. It was built as a one bedroom home, but was extended onto, and is now a small duplex. Each unit has about 550 square feet of useable living space. Due to the hill the house sits on, the lower level of each side is a cinderblock foundation basement where there is some space for a washer and dryer and some items could be stored. The back half of the basement is so shallow that it is only accessible by crawling in.

The appellant submitted seven comparable sales [#88240-000 sold for \$210,000 in August 2017; #18711-000 sold for \$215,000 in February 2020; #18697-000 sold for \$220,000 in February 2020; #110291-236 sold for \$110,000 in October 2018; #37302-680 sold for \$150,000 in April 2019; #62178-101 sold for \$225,000 in March 2019; and #26610-000 sold for \$249,900 in October 2018].

The appellant requested a value of \$209,524.

The Assessor provided no evidence.

The appellant comparable sales (especially #37302-680) support the requested value of \$209,524.

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

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 \$209,524 as of January 1, 2019.

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

Mailed on April 29, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
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:** KRAIG ROBERT

Kraig Robert  
1413 NW 113TH ST  
VANCOUVER, WA 98685

**ACCOUNT NUMBER:** 189130-000

**PROPERTY LOCATION:** 1413 NW 113TH ST  
VANCOUVER, WA 98685

**PETITION:** 744

**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	\$	136,760	\$	136,760
Improvements	\$	159,019	\$	148,519
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>295,779</b>	<b>BOE VALUE</b>	<b>\$ 285,279</b>

Date of hearing: April 13, 2020 Recording ID# Kraig

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

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

Appellant:  
Robert Kraig

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2 story residence with 1,408 square feet, built in 1972 and is of average plus construction quality located on 0.24 acres.

The appellant stated that the home has a lot of living space lost to the Gabrielle roof style. By measuring the home for what space is useable, the appellant came to a conclusion of value for the home.

The appellant requested a value of \$285,279.

The Assessor provided no evidence.

The evidence provided supports a value of \$285,279. The Board recommends that the Assessor take a re-measurement of the useable space within the home to get a more accurate footage record.

## 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 \$285,279 as of January 1, 2019.

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

Mailed on April 29, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
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:** HORTON MICHEL S & HORTON MICHELE TRUSTEES

Horton Michel & Horton Michele Trustees  
2015 NE 387TH AVE  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER:** 140690-000

**PROPERTY LOCATION:** 2015 NE 387TH AVE  
WASHOUGAL, WA 98671

**PETITION:** 745

**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	\$ 269,862	\$ 269,862
Improvements	\$ 512,706	\$ 457,443
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 782,568</b>	<b>BOE VALUE \$ 727,305</b>

Date of hearing: April 13, 2020 Recording ID# Horton

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

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

Appellant:  
Mike Horton  
Michele Horton

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued

### FACTS AND FINDINGS

The subject property is a 2 story residence with 3,000 square feet, built in 2004 and is of good plus construction quality located on 5.03 acres. There is a loft barn on the property, built in 2007 and measuring 2,016 square feet.

The appellant stated that they were selective in their comparables, ensuring that the details of each property were as closely comparable to their own as possible. Some of the properties are in their gated HOA and some are outside it. They added 5% onto a rough average of the sales. The property is significantly far from town and is near the Skamania County line, so the properties do not sell quickly.

The appellant submitted four comparable sales [#140673-000 sold for \$625,000 in February 2018; #14068-100 sold for \$725,000 in May 2018; #141796-000 sold for \$660,000 in June 2019; and #141067-000 sold for \$596,500 in May 2019]. The unadjusted sales values provided by the appellant range from \$157 to \$263 per square foot.

The appellant requested a value of \$684,600.

The Assessor provided three comparable sales adjusted for time, a 2019 property information card, and a cover letter recommending a change to the assessed value. The assessor comparable sales ranged in adjusted sales price from \$260 to \$286 per square foot. The assessor sent a letter suggesting a reduction of the value from \$782,568 to \$727,305 (\$242 per square foot).

The evidence provided by the assessor supports the value of \$727,305.

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

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 \$727,305 as of January 1, 2019.

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

Mailed on April 29, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
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:** PHILLIPS DAVID J & PHILLIPS MELISSA S

Phillips David & Phillips Melissa  
19516 SE 10TH STREET  
CAMAS, WA 98607

**ACCOUNT NUMBER:** 177496-042

**PROPERTY LOCATION:** 19516 SE 10TH STREET  
CAMAS, WA 98607

**PETITION:** 752

**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	\$ 165,000	\$ 165,000
Improvements	\$ 310,462	\$ 310,462
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 475,462</b>	<b>BOE VALUE \$ 475,462</b>

Date of hearing: April 13, 2020 Recording ID# Phillips

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

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

Appellant:  
David Phillips

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued

### FACTS AND FINDINGS

The subject property is a 2 story residence with 2,389 square feet, built in 1998 and is of good minus construction quality located on 0.23 acres.

The appellant stated that while some repairs have been made, many repairs are still needed. A ceiling needs replacement from water damage, estimated at \$2,300 to repair. The appellant feels their comparables are their strongest evidence.

The appellant submitted five comparable sales [#18351-175 sold for \$414,000 in May 2018; #18293-529 sold for \$474,000 in June 2018; #177496-188 sold for \$452,000 in January 2017; #177496-046 sold for \$630,000 in October 2017; and #177496-118 sold for \$290,000 in November 2017]. The appellant did not submit the details of the comparable properties or third party estimates or bids for the repair of any items needing to be fixed.

The appellant requested a value of \$430,000.

The Assessor provided three comparable sales adjusted for time, a 2019 property information card, a comparable sales list, and a cover letter recommending no change to the assessed value. The assessor comparable properties are from the same neighborhood and have most of the same characteristics and are of the same size.

The assessor comparable properties support a value of \$475,462.

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

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 certified value of the subject property is sustained at \$475,462 as of January 1, 2019.

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

Mailed on April 29, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
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:** WULLE DEVIN & WULLE CHRISTINE

Wulle Devin & Wulle Christine  
35202 NE 185TH AVE  
YACOLT, WA 98675

**ACCOUNT NUMBER:** 278652-000

**PROPERTY LOCATION:** 35202 NE 185TH AVE  
YACOLT, WA 98675

**PETITION:** 748

**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	\$ 216,138	\$ 216,138
Improvements	\$ 99,694	\$ 63,862
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 315,832</b>	<b>BOE VALUE \$ 280,000</b>

Date of hearing: April 13, 2020 Recording ID# Wulle

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

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 1,200 square feet, built in 2015 and is of average construction quality located on 5.05 acres. There is a shed on the property, built in 1970 and measuring 240 square feet.

The appellant submitted four comparable sales [#277483-000 sold for \$280,000 in October 2018; #275697-015 sold for \$275,000 in May 2017; #232917-000 sold for \$207,000 in April 2018; and #279005-000 sold for \$200,000 in November 2018].

The appellant requested a value of \$280,000.

The Assessor provided no evidence.

The appellant comparable properties support the requested value of \$280,000.

### 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 \$280,000 as of January 1, 2019.

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

Mailed on April 29, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
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:** PARNELL RICHARD MICHAEL & ARNELL DARLENE GAY TRUSTEES

Parnell Richard Michael & Arnell Darlene Gay Trustees  
1708 NE 259TH ST  
RIDGEFIELD, WA 98642

**ACCOUNT NUMBER:** 214450-010

**PROPERTY LOCATION:** 1708 NE 259TH ST  
RIDGEFIELD, WA 98642

**PETITION:** 749

**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	\$ 190,315	\$ 190,315
Improvements	\$ 513,052	\$ 513,052
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 703,367</b>	<b>BOE VALUE \$ 703,367</b>

Date of hearing: April 13, 2020 Recording ID# Parnell

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

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 3,136 square feet, built in 1995 and is of good plus construction quality located on 2.72 acres. There is a detached garage on the property, built in 1995 and measuring 2,772 square feet.

The appellant submitted three comparable sales [#215840-010 sold for \$675,000 in June 2019; #209691-000 sold for \$550,000 in May 2019; and #198898-000 sold for \$619,305 in April 2019].

The appellant requested a value of \$666,057.

The Assessor provided no evidence.

The appellant comparable properties range in sale price from \$216 to \$272 per square foot. The assessed value of the subject property is \$224 per square foot. The assessor value is supported by the appellant comparable properties.

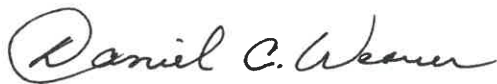
## DECISION

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.

The certified value of the subject property is sustained at \$703,367 as of January 1, 2019.

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

Mailed on April 29, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
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:** MOFFETT CHRISTOPHER S & MOFFETT JOHANNA  
H CO-TRUSTEES

Moffett Christopher & Moffett Johanna Co-Trustees  
1829 N 14TH ST  
WASHOUGAL, WA 98671

**ACCOUNT NUMBER:** 131187-046

**PROPERTY LOCATION:** 1829 N 14TH ST  
WASHOUGAL, WA 98671

**PETITION:** 750

**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	\$	150,000	\$	150,000
Improvements	\$	430,408	\$	430,408
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>580,408</b>	<b>BOE VALUE</b>	<b>\$ 580,408</b>

Date of hearing: April 13, 2020 Recording ID# Moffett

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660

Attendees (all by teleconference):

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

Appellant:  
Johanna Moffett  
Christopher Moffett

Assessor:  
None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued

### FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,051 square feet, built in 2017 and is of good minus construction quality located on 0.19 acres.

The appellant stated that the home was purchased as a new build in December 2017 for \$590,000. The land value does not seem to reflect the true land value. Neighbors have also appealed and received a reduction. (1876 N 14<sup>th</sup> St and 1806 N 14<sup>th</sup> St). There is a view of land from the property, but there is no view of the river. Two properties on the market near the subject have had to reduce their listing price due to difficulty selling.

The appellant submitted four comparable sales of unbuilt lots[#131187-050 sold for \$92,500 in October 2017; #131187-048 sold for \$92,500 in October 2017; #131187-032 sold for \$95,000 in March 2017; and #131187-052 sold for \$80,000 in April 2017].

The appellant requested a value of \$530,408.

The Assessor provided no evidence.

The comparable properties of undeveloped lots do not compare to land that has been developed with a house. The total value of the property is lower than the original purchase price of the property. Valuation of property cannot be adjusted based on the assessed value of other properties. The value of a property is based on total fair market value of sales of comparable properties.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

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.

The certified value of the subject property is sustained at \$580,408 as of January 1, 2019.

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

Mailed on April 29, 2020  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
360-397-2337



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Daniel C. Weaver, Chairman

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