



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: BLUHM ROBERT & BLUHM STACY

Bluhm Robert & Bluhm Stacy
5505 L ST
WASHOUGAL WA , 98671

ACCOUNT NUMBER: 71897-005

PROPERTY LOCATION: 1010 S A ST
WASHOUGAL WA , 98671

PETITION: 753

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	\$ 732,500	\$ 500,000
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 732,500	BOE VALUE \$ 500,000

Date of hearing: April 14, 2020 Recording ID# Bluhm

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:
Bob Bluhm
Stacy Bluhm

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a land parcel of 0.45 acres. The building on the property was not constructed at the time of the assessment.

The appellant stated that the property requires significant costs in order to develop it. They have been instructed to install 58 steel piles, 4 tie-back anchors, 3 ft x 3 ft grade-beams, and an extra-tall stem wall. The appellant has an estimate for \$138,000 for tie-backs, \$32,000 for specialty rebar, plus \$1000 per day for a geotechnical engineer's supervision, and a high likelihood of additional costs as the project progresses and encounters issues. The property is known to have boulders, but their impact and cost to deal with is unknown. Additionally, this is one of only three properties in the neighborhood that is in the floodway fringe. The property also has a 24 foot utility buffer along one side of it, removing about 3,000 square feet of lot space. The property backs up directly to Highway 14, unlike most other houses in the neighborhood, creating issues with privacy and noise. The streets are not maintained by the City of Camas, unlike nearby neighborhoods.

The appellant submitted four comparable sales [#71897-010 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 \$350,000.

The Assessor provided no evidence.

The appellant demonstrated approximately \$170,000 of extra costs of developing the foundation and support. In addition other issues need to be resolved before the construction and a home can begin. The description of additional items to be done plus the allowance for utility easment and road noise warrents a substancial adjustment. The Board concludes an additional allowance of \$62,500 is appropriate. The Board estimates the property is valued at approximately \$500,000.

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 \$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 29, 2020
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
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: KLINKHAMMER KRAIG M

Klinkhammer Kraig
6502 NE 251ST WAY
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 227633-010

PROPERTY LOCATION: 6502 NE 251ST WAY
BATTLE GROUND, WA 98604

PETITION: 767

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	\$ 295,724	\$ 295,724
Improvements	\$ 610,094	\$ 499,276
Personal property		
ASSESSED VALUE	\$ 905,818	BOE VALUE \$ 795,000

Date of hearing: April 14, 2020 Recording ID# Klinkhammer

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:
Kraig Klinkhammer

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a ranch style residence with 2,911 square feet, built in 1996 and is of good construction quality located on 4.57 acres. There is a shed on the property, built in 1996 and measuring 288 square feet. There is also a detached garage building, built in 2007 and measuring 2,378 square feet combined.

The appellant stated that the fee appraisals he has received over the years have not supported the assessed value. The property has severe disrepair issues. The homes the Assessor's Office is using as comparables are over a decade newer. There were decisions made in remodels to the house that are not helpful to the resale value. The appellant testified on the appeal form that an appraisal was performed by Porch Light Appraisal in April 2018 for refinance purposes, which stated a value of \$720,000.

The appellant submitted three comparable sales [#227633-018 sold for \$680,000 in October 2017; #227633-022 sold for \$725,000 in June 2018; and #227633-004 sold for \$715,950 in June 2018].

The appellant requested a value of \$795,000.

The Assessor provided no evidence.

The appellant comparable properties support the requested value of \$795,000.

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 \$795,000 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



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JONES RICHARD .50 INT

C/O Ryan, LLC
7979 E TUFTS AVE #1500
DENVER, CO 80237

ACCOUNT NUMBER: 144750-000

PROPERTY LOCATION: 2820 NE 78TH ST
VANCOUVER, WA 98665

PETITION: 768

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	\$ 1,240,600	\$ 1,240,000
Improvements	\$ 628,500	\$ 0
Personal property		
ASSESSED VALUE	\$ 1,869,100	BOE VALUE \$ 1,240,000

Date of hearing: April 14, 2020 Recording ID# Jones

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:
Matt Selling (Ryan, LLC)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 3.56 acre storage yard, with a commercial warehouse and a pole building for dry storage. The net leasable area is described by the appellant as 20,140 square feet. The property is leased to a commercial seller in a long-term agreement.

The appellant's representative directed to the evidence submitted. The property has two buildings on it. Building one is a warehouse, but building two is an open-ended polebuilding for covered storage. The submitted pro forma income analysis indicates the base rent is \$90,026 or \$447/square foot. There is a 5% consideration for vacancy and a 6% consideration for expenses passed through to the owner. They are using a cap rate of 6.5% and are primarily using the income approach. All parts of the property require consideration as one unit, as they are needed together for the operation as a lumber yard. The property is difficult to address via a market approach, due to the lack of suitable comparables with all of these features together. The appellant's evidence included an analysis performed by Matt Selling of Ryan, LLC indicating the value of \$1,240,000 as of January 2019.

The appellant requested a value of \$1,240,000.

The Assessor provided five comparable sales, an income summary report, a letter summarizing the Assessor's position, and a cover letter recommending no change to the assessed value.

The appellant analysis indicates no value to the building since it is very old and has a single use and the real value lies in the land. All of the land is utilized in the lumber yard operation and the buildings are just shells and not of substance.

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 \$1,240,000 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



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HENDERSON JASON & HENDERSON JENNIFER

Henderson Jason & Henderson Jennifer
4222 NW OLIVE ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 366-000

PROPERTY LOCATION: 4222 NW OLIVE ST
VANCOUVER, WA 98660

PETITION: 773

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	\$ 181,966	\$ 181,966
Improvements	\$ 175,209	\$ 108,034
Personal property		
ASSESSED VALUE	\$ 357,175	BOE VALUE \$ 290,000

Date of hearing: April 14, 2020 Recording ID# Henderson

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:
Jason Henderson
Jennifer Henderson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,560 square feet, built in 1967 and is of fair construction quality located on 0.47 acres.

The appellant stated that they purchased the property in 2017 for \$225,000. The home was appraised for \$260,000 at the time of purchase. The majority of the property is at a 28% grade and is an erosion hazard area. The steepness of the property makes it difficult to maintain, causing severe overgrowth, and service vehicles have difficulty accessing the home. There is no easement to access the lower half of the property. Unlike the homes around it, the subject home sits near the center of the lot, as opposed to at the street. There is no view of Vancouver Lake from the property, but it is right above the railroad. The comparables submitted are within the general neighborhood, some within roughly half a mile.

The appellant submitted four comparable sales [#37918-136 sold for \$246,000 in May 2018; #101695-000 sold for \$240,000 in October 2016; #37919-750 sold for \$330,000 in March 2018; and #98827-370 sold for \$265,000 in September 2018]. The appellant's evidence included an appraisal performed by Kevin Lee of Vancouver Residential Appraisals, Inc. indicating the value of \$261,411 as of July 2017.

The appellant requested a value of \$260,000.

The Assessor provided no evidence.

The comparable properties and a trending from the original appraisal support a value of \$290,000.

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 \$290,000 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



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: STOVALL DONALD L & STOVALL JOYCE L

Stovall Donald & Stovall Joyce
3313 NW SIERRA DR
CAMAS, WA 98607

ACCOUNT NUMBER: 124817-092

PROPERTY LOCATION: 3313 NW SIERRA DR
CAMAS, WA 98607

PETITION: 782

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	\$ 140,000	\$ 140,000
Improvements	\$ 502,408	\$ 477,651
Personal property		
ASSESSED VALUE	\$ 642,408	BOE VALUE \$ 617,651

Date of hearing: April 14, 2020 Recording ID# Stovall

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:
 - Joyce Stovall
- Assessor:
 - None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,233 square feet, built in 2002 and is of very good minus construction quality located on 0.18 acres.

The appellant stated that there were few comparables that applied to the property. The comparables that were found sold for drastically lower than their assessed values.

The appellant submitted three comparable sales [#124817-064 sold for \$547,900 in October 2018; #124817-236 sold for \$609,000 in February 2018; and #124817-238 sold for \$600,000 in July 2018]. The appellant made an analysis of changes in assessed value for nearby properties.

The appellant requested a value of \$614,270, which was updated to \$600,822 in the additional evidence and then to \$601,480 as the final estimate, during the hearing.

The Assessor provided two comparable sales adjusted for time, a 2019 property information card, and a cover letter recommending a change to the assessed value from \$642,408 to \$617,651

The comparable properties provided by the assessor supports a value of \$617,651.


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 \$617,651 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KEHOE CHRISTOPHER ALLEN

Kehoe Christopher Allen
16015 NE 39TH ST
VANCOUVER, WA 98682

ACCOUNT NUMBER: 164294-002

PROPERTY LOCATION: 16015 NE 39TH ST
VANCOUVER, WA 98682

PETITION: 783

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	\$ 151,988	\$ 151,988
Improvements	\$ 407,480	\$ 238,012
Personal property		
ASSESSED VALUE	\$ 559,468	BOE VALUE \$ 390,000

Date of hearing: April 14, 2020 Recording ID# Kehoe

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:
Christopher Allen Kehoe

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2 story residence with 2,332 square feet, built in 1908 and is of good construction quality located on 0.34 acres. There is 1,139 square feet of additional living space above the detached garage.

The appellant directed the Board to his submitted comparable sales. One of the comparables was built in 1909, only a year newer than the subject, but is 50% bigger with an additional bedroom. With the addition of the living area in the detached garage of the subject, the properties are relatively close in living space. That property sold for \$395,000 in March 2019. The subject home was moved in the 1970s and was updated in the 1990s. The appellant feels that based on the sales in the area, the subject should be in the \$375,000-\$380,000 range.

The appellant's evidence included an appraisal performed by Matthew J. Frey of M&M Residential indicating the value of \$372,000 as of May 2015. The appellant submitted four comparable sales [#172233-002 sold for \$390,000 in March 2019; #164259-178 sold for \$385,000 in June 2019; #109581-080 sold for \$379,000 in June 2019; and #109581-430 sold for \$374,000 in December 2018].

The appellant requested a value of \$375,000.

The Assessor provided no evidence.

The appellant comparable properties (especially #172233-002) support a value of \$390,000.

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 \$390,000 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



Daniel C. Weaver, Chairman

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