



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: SUGAR CREEK PROPERTIES LLC

Sugar Creek Properties LLC
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 29375-052

PROPERTY LOCATION: 1414 BRANDT RD UNIT A7
VANCOUVER, WA 98661

PETITION: 626

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	\$ 0	\$ 0
Improvements	\$ 130,053	\$ 117,000
Personal property		
ASSESSED VALUE	\$ 130,053	BOE VALUE \$ 117,000

Date of hearing: April 16, 2020 Recording ID# Fowlds 626

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:
Scott Fowlds

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a ranch style condo with 850 square feet, built in 1997 and is of fair plus construction quality.

The appellant stated that he had not received any evidence from the Assessor's Office. The appellant directed to his submitted evidence. The properties are in a low-income and depressed neighborhood. Comparable #1 is a property in the same complex, sold in March 2019. A sale directly across the street from the subject, described as a strong comparable, sold for \$100,000. This sale disclosed in the hearing is presumed to be the comparable from the paperwork, mentioning a sale timeframe of August 2017.

The appellant submitted four comparable sales [#29375-106 sold for \$222,190 in March 2019; #29375-108 sold for \$229,900 in June 2019; #29375-122 sold for \$227,000 in February 2018; and #29375-054 sold for \$100,000 in August 2017].

The appellant requested a value of \$100,000.

The Assessor provided eleven comparable sales, a 2019 property information card, and a cover letter recommending no change to the assessed value. The appellant signed that they did not agree to the letter.

The appellant comparable properties #29375-106, #29375-108 and #29375-122 are all in the same complex and produce a value of \$117,000 on a price per square foot basis.

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 \$117,000 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: FOWLDS SCOTT

Fowlds Scott
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 62174-270

PROPERTY LOCATION: 2903 VAN ALLMAN AVE
VANCOUVER, WA 98660

PETITION: 627

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	\$ 141,981	\$ 141,981
Improvements	\$ 144,252	\$ 144,252
Personal property		
ASSESSED VALUE	\$ 286,233	BOE VALUE \$ 286,233

Date of hearing: April 16, 2020 Recording ID# Fowlds 627

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:
Scott Fowlds

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,008 square feet, built in 1942 and is of fair construction quality located on 0.29 acres. There is a detached garage on the property, built in 1942 and measuring 572 square feet.

The appellant stated that he had not received any evidence from the Assessor's Office. The appellant stated that the neighborhood adjacent to the property is low-income and depressed. No updates have been made to the property. The comparable submitted is an abutting property that was on the market for \$154 per square foot. The appellant used this comparable to calculate his estimate of true and fair value. The appellant submitted one comparable sale [#62174-170 sold for \$255,000 in January 2020].

The appellant requested a value of \$200,000, which was updated to \$155,600 in the additional evidence. The Assessor provided no evidence. A note was made in this file that the taxpayer had visited the Assessor's Office to relay that he had not received any evidence.

The appellant comparable provided is not sufficient to overcome the assessor presumption of correctness.

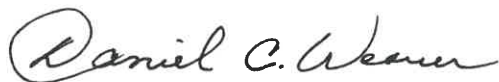
DECISION

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 \$286,233 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: SUGAR CREEK PROPERTIES LLC

Sugar Creek Properties LLC
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 213808-100

PROPERTY LOCATION: 3424 S 3RD WAY
RIDGEFIELD, WA 98642

PETITION: 628

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	\$ 86,678	\$ 86,678
Improvements	\$ 286,411	\$ 286,411
Personal property		
ASSESSED VALUE	\$ 373,089	BOE VALUE \$ 373,089

Date of hearing: April 16, 2020 Recording ID# Fowlds 628

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:
Scott Fowlds

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2 story residence with 2,713 square feet, built in 2006 and is of fair plus construction quality located on 0.11 acres.

The appellant stated that he had not received any evidence from the Assessor's Office. The appellant stated that there have been no upgrades to the property. The appellant used the comparable sales square footage to calculate their estimate of true and fair value.

The appellant submitted three comparable sales [#213808-270 sold for \$300,000 in October 2019; #213808-002 sold for \$321,500 in August 2019; and #213808-036 sold for \$308,500 in October 2019].

The appellant requested a value of \$325,800, which was updated to \$340,834 in the additional evidence.

The Assessor provided five comparable sales adjusted for time, a 2019 property information card, a list of sales, and a cover letter recommending no change to the assessed value. The assessor comparable properties ranged from \$389,232 to \$439,690 in adjusted sale price. The properties were all from the same neighborhood and ranged from 2,715 to 2,771 in square footage. A response to this letter was not signed by the appellant.

The assessor comparable properties better represents the certified value of \$373,089.

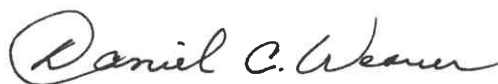
DECISION

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 \$373,089 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: SUGAR CREEK PROPERTIES LLC

Sugar Creek Properties LLC
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 30240-260

PROPERTY LOCATION: 4018 GIBBONS ST
VANCOUVER, WA 98661

PETITION: 629

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	\$	51,750	\$	51,750
Improvements	\$	102,685	\$	102,685
Personal property				
ASSESSED VALUE	\$	154,435	BOE VALUE	\$ 154,435

Date of hearing: April 16, 2020 **Recording ID#** Fowlds 629

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:
Scott Fowlds

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 882 square feet, built in 1991 and is of fair construction quality located on 0.06 acres.

The appellant stated that he had not received any evidence from the Assessor's Office. The appellant stated that the area is low-income and depressed. The price per square foot of the comparable sale was used to calculate the appellant's determination of true and fair value. The appellant submitted one comparable sale [#30240-278 sold for \$178,000 in July 2017].

The appellant requested a value of \$150,187, which was updated to \$118,500 in the additional evidence.

The Assessor provided numerous comparable sales, a 2019 property information card, and a cover letter recommending no change to the assessed value. All comparable properties in the size and quality range of the subject property sold for in excess of \$200 per square foot. The appellant signed that they did not agree to the letter.

The assessor comparable properties and a trended value from the purchase price both support the certified value of \$154,435.

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 \$154,435 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: SUGAR CREEK PROPERTIES LLC

Sugar Creek Properties LLC
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 158449-178

PROPERTY LOCATION: 5264 NE 121ST AVE UNIT E29
VANCOUVER, WA 98682

PETITION: 630

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	\$ 14,300	\$ 14,300
Improvements	\$ 159,938	\$ 159,938
Personal property		
ASSESSED VALUE	\$ 174,238	BOE VALUE \$ 174,238

Date of hearing: April 16, 2020 Recording ID# Fowlds 630

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:
Scott Fowlds

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a ranch style condo with 890 square feet, built in 2004 and is of fair plus construction quality. The property includes a 188 square foot bay in a detached garage.

The appellant stated that he had not received any evidence from the Assessor's Office. The appellant stated that no upgrades have been done to the property. The appellant used the price per square foot of comparable #1 to calculate the estimate of true and fair value. Comparable #2 is in the same complex and is similar to the subject property.

The appellant submitted two comparable sales [#158448-042 sold for \$93,517 in September 2019 and #158448-014 sold for \$145,000 in July 2018].

The appellant requested a value of \$129,163, which was updated to \$116,213 in the additional evidence.

The Assessor provided seven comparable sales adjusted for time, a 2019 property information card, and a cover letter recommending no change to the assessed value. The assessor comparable properties #158449-198, #158449-196, #158459-028 and #158459-014 all are in the same neighborhood and of the same square footage and characteristics as the subject property. The appellant signed that they did not agree to the letter.

The Assessor's comparable properties support a value of \$174,238.

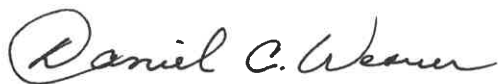
DECISION

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 \$174,238 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: SUGAR CREEK PROPERTIES LLC

Sugar Creek Properties LLC
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 158449-044

PROPERTY LOCATION: 5264 NE 121ST AVE UNIT H49
VANCOUVER, WA 98682

PETITION: 631

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	\$ 14,300	\$ 14,300
Improvements	\$ 144,687	\$ 144,687
Personal property		
ASSESSED VALUE	\$ 158,987	BOE VALUE \$ 158,987

Date of hearing: April 16, 2020 Recording ID# Fowlds 631

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:
Scott Fowlds

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a 2 story condo with 877 square feet, built in 2003 and is of fair plus construction quality located on 0.74 acres. The property includes 187 square foot bay in a detached garage.

The appellant stated that he had not received any evidence from the Assessor's Office. The appellant used the price per square foot of comparable #1 to calculate their estimate of true and fair value. Comparable #2 is in the same complex and is similar to the subject property, but is larger than the subject.

The appellant submitted two comparable sales [#158448-042 sold for \$93,517 in September 2019 and #158448-014 sold for \$145,000 in July 2018].

The appellant requested a value of \$130,000, which was updated to \$114,283 in the additional evidence.

The Assessor provided seven comparable sales adjusted for time, a 2019 property information card, and a cover letter recommending no change to the assessed value. The assessor comparable properties were and in the same complex as the subject property and were of the approximate same size. The adjust sale price of the properties ranged from \$164,302 to \$188,536. The appellant signed that they did not agree to the letter.

The Assessor's comparable properties support the certified value of \$158,987.

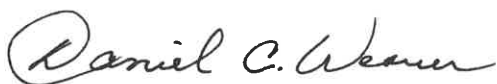
DECISION

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 \$158,987 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: SUGAR CREEK PROPERTIES LLC

Sugar Creek Properties LLC
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 158449-070

PROPERTY LOCATION: (NO SITUS ADDRESS)
ONE LAKE PLACE CONDO PH 2B PARKING 2B4

PETITION: 632

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	\$ 0	\$ 0
Improvements	\$ 4,699	\$ 4,699
Personal property		
ASSESSED VALUE	\$ 4,699	BOE VALUE \$ 4,699

Date of hearing: April 16, 2020 **Recording ID#** Fowlds 632

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:
Scott Fowlds

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a parking space in a condominium complex.

The appellant stated that he had not received any evidence from the Assessor's Office. The appellant stated that the increase in assessed value does not reflect the general increase of the market in Clark County in 2019-2020.

The appellant requested a value of \$4,128.

The Assessor provided a 2019 property information card and a cover letter recommending no change to the assessed value. The letter noted one comparable sale in 2019. The appellant signed that they did not agree to the letter.

The assessor used a property sold in September 2019 for \$5,000.

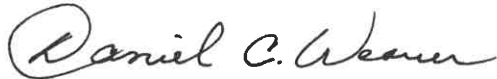
DECISION

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 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 \$4,699 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: SUGAR CREEK PROPERTIES LLC

Sugar Creek Properties LLC
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 107979-016

PROPERTY LOCATION: 5700 NE 82ND AVE UNIT A4
VANCOUVER, WA 98662

PETITION: 633

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	\$ 25,000	\$ 25,000
Improvements	\$ 247,698	\$ 247,698
Personal property		
ASSESSED VALUE	\$ 272,698	BOE VALUE \$ 272,698

Date of hearing: April 16, 2020 Recording ID# Fowlds 633

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:
Scott Fowlds

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a split-level 3 story condo with 2,129 square feet, built in 2003 and is of average construction quality. The property includes two covered parking spaces.

The appellant stated that he had not received any evidence from the Assessor's Office. The appellant stated that no upgrades have been done to the property. The appellant used the price per square foot of comparable #1 to calculate their estimate of true and fair value. Comparable #2 is in the same complex and is similar to the subject property, but is larger than the subject.

The appellant submitted two comparable sales [#107979-004 sold for \$211,000 in June 2019 and #107979-100 sold for \$220,000 in February 2018]. Property #107979-004 is listed as sold for \$211,000 on realtor.com in June 2019, but in the Clark County GIS system, the property shows as being sold for \$270,000 in June 2019.

The appellant requested a value of \$220,937, which was updated to \$211,000 in the additional evidence.

The Assessor provided six comparable sales adjusted for time, a 2019 property information card, and a cover letter recommending no change to the assessed value. The properties ranged in adjusted sales price from \$277,400 to \$305,632, were in the same complex and were of the approximate same square footage. The appellant signed that they did not agree to the letter.

The Assessor's comparable sales support the certified value of \$272,698.


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 \$272,698 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: SUGAR CREEK PROPERTIES LLC

Sugar Creek Properties LLC
PO BOX 5903
VANCOUVER, WA 98668

ACCOUNT NUMBER: 108780-014

PROPERTY LOCATION: 6111 NE 34TH ST
VANCOUVER, WA 98661

PETITION: 634

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	\$ 69,000	\$ 69,000
Improvements	\$ 168,336	\$ 168,336
Personal property		
ASSESSED VALUE	\$ 237,336	BOE VALUE \$ 237,336

Date of hearing: April 16, 2020 **Recording ID#** Fowlds 634 (3 files)

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:
Scott Fowlds

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2 story residence with 1,513 square feet, built in 2006 and is of fair plus construction quality located on 0.05 acres.

The appellant stated that he had not received any evidence from the Assessor's Office. The appellant stated that there is a repair needed on all the units, with each unit having to pay their share of work contracted by the HOA, totalling \$2,050,000. The appellant's unit will have an obligation of about \$57,000 for repairs to their unit. These are repairs are for siding, deck, window, and general exterior needs. No specific documentation of the upgrades/repairs was submitted. The increase in assessed value does not reflect the general increase of the market in Clark County in 2019-2020.

The appellant requested a value of \$171,512.

The Assessor provided three comparable sales adjusted for time, a 2019 property information card, and a cover letter recommending no change to the assessed value. The appellant signed that they did not agree to the letter.

The Assessor's comparable property sales support the certified value of \$237,336.

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 \$237,336 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.