



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: WESTFALL, ERIC T & WESTFALL, JENNIFER A

Eric & Jennifer Westfall
15355 SW Sandpiper Lane
Beaverton, OR 97007

ACCOUNT NUMBER: 140659-000

PROPERTY LOCATION: Lot #3 NE 80th Avenue
Washougal, WA

PETITION: 1452

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 | \$ 165,938 | \$ 100,000 |
| Improvements | \$ 0 | \$ 0 |
| Personal property | | |
| ASSESSED VALUE | \$ 165,938 | BOE VALUE \$ 100,000 |

Date of hearing: July 10, 2020 **Recording ID#** Westfall

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:
Eric Westfall

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**Continued
FACTS AND FINDINGS**

The subject property is a 6.1 acre parcel of property.

The appellant stated that they purchased the property in May of 2019 for \$100,000. This parcel had been on the market for an extended period of time. The purchase price should be the fair market value.

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

The assessor provided no information.

The purchase price supports 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 made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$100,000 as of January 1, 2019.

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

Mailed on July 17, 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: BLATNER, JOSEPH & BLATNER, SUE TRUSTEES

Joseph & Sue Blatner Trustees
500 Broadway Street, Unit 601
Vancouver, WA 98660

ACCOUNT NUMBER: 38470-028

PROPERTY LOCATION: 500 Broadway Street #601
Vancouver, WA

PETITION: 1453

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 | \$ 788,801 | \$ 670,000 |
| Personal property | | |
| ASSESSED VALUE | \$ 788,801 | BOE VALUE \$ 670,000 |

Date of hearing: July 10, 2020 **Recording ID#** Blatner

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:
Joseph & Sue Blatner

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 2,000 square feet and is of good plus construction quality, located Frontier Block Condominiums.

The appellant stated that units in their condominiums are not selling for the high assessed value. Unit #507 sold for \$545,000 in January 2020; Unit #506 sold for \$615,627; and the unit next door, #509 is still on the market for \$750,000 and has not sold. It is also remodeled.

The appellant requested a value of \$670,000.

The assessor provided no information.

The appellant's comparable sales supports 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 made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$670,000 as of January 1, 2019.

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

Mailed on July 17, 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: BERGERSON, MEGAN J & BERGERSON, BRANDON

Brandon & Megan Bergerson
1108 NE 394th Avenue
Washougal, WA 98671

ACCOUNT NUMBER: 141065-000

PROPERTY LOCATION: 1108 NE 394th Avenue
Washougal, WA

PETITION: 1454

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 | \$ | 234,136 | \$ | 234,136 |
| Improvements | \$ | 510,167 | \$ | 428,864 |
| Personal property | | | | |
| ASSESSED VALUE | \$ | 744,303 | BOE VALUE | \$ 663,000 |

Date of hearing: July 10, 2020 **Recording ID#** Bergerson

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 two story residence with 3,264 square feet and a 1,269 square foot basement, built in 1998 and is of good plus construction quality located on .23 acres.

The appellant stated on the petition that they purchased the property for \$663,000 in July 2019.

The appellant requested a value of \$660,000.

The assessor provided no information.

The appellant's purchase price supports the requested value.

DECISION

The Board, after carefully reviewing the information 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.

Market value of the subject property is set at \$663,000 as of January 1, 2019.

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

Mailed on July 17, 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: ABERG, LAWRENCE L & ABERG, BETTY

Lawrence & Betty Aberg
3915 NE 143rd Avenue
Vancouver, WA 98682

ACCOUNT NUMBER: 109583-200

PROPERTY LOCATION: 3915 NE 143rd Avenue
Vancouver, WA

PETITION: 1456

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 | ASSESSED VALUE | (BOE) VALUE |
|------------------------------|-----------------------|-----------------------------|
| Land | \$ 152,519 | \$ 152,519 |
| Improvements | \$ 508,732 | \$ 349,665 |
| Personal property | | |
| ASSESSED VALUE | \$ 661,251 | BOE VALUE \$ 502,184 |

Date of hearing: July 10, 2020 **Recording ID#** Aberg

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:
Larry Aberg

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a ranch style residence with 1,385 square feet, built in 2016 and is of good construction quality located on .46 acres.

The appellant stated that based on the comparable sales he is overvalued. Four comparable sales were submitted [#986042-876 sold for \$515,000 in October 2019; #986040-651 sold for \$534,000 in April 2018; #111022-464 sold for \$450,000 in November 2019; and #986042-470 sold for \$505,000 in July 2019].

The appellant requested a value of \$502,184.

The assessor provided no information.

The appellant's requested value is supported by the sales and by trending last year's value by the 2018 countywide 6.9% equaling \$498,000.

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.

Market value of the subject property is set at \$502,184 as of January 1, 2019.

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

Mailed on July 17, 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: LI, SHIJIE

Shijie Li
3915 NE 143rd Avenue
Vancouver, WA 98682

ACCOUNT NUMBER: 90266-006

PROPERTY LOCATION: 3915 NE 143rd Avenue
Vancouver, WA

PETITION: 1457

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 | ASSESSED VALUE | (BOE) VALUE |
|------------------------------|-----------------------|-----------------------------|
| Land | \$ 119,235 | \$ 119,235 |
| Improvements | \$ 333,231 | \$ 229,665 |
| Personal property | | |
| ASSESSED VALUE | \$ 452,466 | BOE VALUE \$ 348,900 |

Date of hearing: July 10, 2020 **Recording ID#** Li

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:
Shijie Li

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a ranch style residence with 1,845 square feet and a 1,218 square foot basement, built in 1957 and is of average construction quality located on .22 acres.

The appellant stated that they purchased the house in May 2017 for \$334,000. The provided appraisal was performed by Matthew Frey of M & M Residential Inc. and listed a value of \$335,000 as of May 2017. The finished basement is not livable and it should not be included in the square footage of the house. There are bad leaks that need to be fixed and the City of Vancouver has stated the basement is not livable.

The appellant requested a value of \$348,900.

The assessor provided no information.

The City stating the basement is not being livable and trending the value forward from 2017, the requested value is supported.

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.

Market value of the subject property is set at \$348,900 as of January 1, 2019.

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

Mailed on 7/17/2020 July 17, 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: DEMPSY, JILL R

Jill Dempsy
2506 SE Baypoint Drive #47
Vancouver, WA 98683

ACCOUNT NUMBER: 92006-740

PROPERTY LOCATION: 2506 SE Baypoint Drive #47
Vancouver, WA

PETITION: 1458

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 | ASSESSED VALUE | (BOE) VALUE |
|-----------------------------------|-----------------------|-----------------------------|
| Land | \$ 0 | \$ 0 |
| Improvements Personal property | \$ 318,755 | \$ 310,000 |
| ASSESSED VALUE | \$ 318,755 | BOE VALUE \$ 310,000 |

Date of hearing: July 10, 2020 **Recording ID#** Dempsy

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:
Jill Dempsy

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 1,266 square feet, built in 1984 and is of average construction quality located in Fairway View Condominiums.

The appellant stated that she purchased this property for \$310,000 in July 2019. There have been no improvements.

The appellant requested a value of \$310,000.

The assessor provided no information.

The purchase price supports 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 made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$310,000 as of January 1, 2019.

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

Mailed on July 17, 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: MN INVESTMENT TRUST

MN Investment Trust – Majid Nayeri
4125 Hawks Cv
Ann Arbor, MI 48105

ACCOUNT NUMBER: 125616-000

PROPERTY LOCATION: SE Brady Road
Camas, WA

PETITION: 1450

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 | ASSESSED VALUE | (BOE) VALUE |
|------------------------------|-----------------------|---------------------------|
| Land | \$ 203,932 | \$ 2,000 |
| Improvements | \$ 0 | \$ 0 |
| Personal property | | |
| ASSESSED VALUE | \$ 203,932 | BOE VALUE \$ 2,000 |

Date of hearing: July 10, 2020 Recording ID# Nayeri

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:
Majid Nayeri

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .43 acre parcel of property.

There are two appeals of contiguous properties #125616-000 and #125626-000. The appellant stated that he purchased the properties for \$4,000 total in December 2019. He bought them from the Washington State Department of Transportation. WSDOT did an appraisal and would not sell the property for less than it's worth. There was no negotiation. The parcels are land locked and very sloped.

The appellant requested a value of \$2,000 per parcel - \$4,000 total for both.

The assessor provided no information.

Based on the purchase price, the requested value is supported.

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.

Market value of the subject property is set at \$2,000 as of January 1, 2019.

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

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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: MN INVESTMENT TRUST

MN Investment Trust – Majid Nayeri
4125 Hawks Cv
Ann Arbor, MI 48105

ACCOUNT NUMBER: 125626-000

PROPERTY LOCATION: SE Brady Road
Camas, WA

PETITION: 1451

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 | ASSESSED VALUE | (BOE) VALUE |
|------------------------------|-----------------------|---------------------------|
| Land | \$ 85,036 | \$ 2,000 |
| Improvements | \$ 0 | \$ 0 |
| Personal property | | |
| ASSESSED VALUE | \$ 85,036 | BOE VALUE \$ 2,000 |

Date of hearing: July 10, 2020 **Recording ID#** Nayeri

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:
Majid Nayeri

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .35 acre parcel of property.

There are two appeals of contiguous properties #125616-000 and #125626-000. The appellant stated that he purchased the properties for \$4,000 total in December 2019. He bought them from the Washington State Department of Transportation. WSDOT did an appraisal and would not sell the property for less than it's worth. There was no negotiation. The parcels are land locked and very sloped.

The appellant requested a value of \$2,000 per parcel - \$4,000 total for both.

The assessor provided no information.

Based on the purchase price, the requested value is supported.

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.

Market value of the subject property is set at \$2,000 as of January 1, 2019.

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

Mailed on July 17, 2020
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Vancouver, WA 98660-5000
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