



**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:** BRADEN, CAROLYN & BRADEN, CHRISTOPHER

Christopher & Carolyn Braden  
22505 NE 28<sup>th</sup> Street  
Camas, WA 98607

**ACCOUNT NUMBER:** 174412-000

**PROPERTY LOCATION:** 22505 NE 28<sup>th</sup> Street  
Camas, WA 98607

**PETITION:** 1181

**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	\$ 810,000	\$ 810,000
Improvements	\$ 628,220	\$ 270,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,438,220</b>	<b>BOE VALUE \$ 1,080,000</b>

Date of hearing: July 6, 2020 Recording ID# Braden

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 4,341 square feet, built in 2003 and is of good construction quality located on 5 acres.

The appellant stated on the petition that the position of the house and its size would dictate demolition in order to effectively develop the property. That means the buildings are worth \$0 if zoned R-12, which reduces the property value by \$628,000. If left as R-12, the actual fair market value for development purposes is \$810,000. The property was purchased in July 2018 for \$1,075,000.

The appellant requested a value of \$1,080,000.

The assessor provided no information.

The purchase price of \$1,075,000 in July of 2018 supports the requested value of \$1,080,000.

### 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 \$1,080,000 as of January 1, 2019.

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

Mailed on July 16, 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](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.



# 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:** THAYER, ALAN J & THAYER, MARY ELLEN

Alan & Mary Ellen Thayer  
PO Box 872828  
Vancouver, WA 986687

**ACCOUNT NUMBER:** 173167-000

**PROPERTY LOCATION:** 22519 NE 28<sup>th</sup> Street  
Camas, WA 98607

**PETITION:** 1183

**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	\$ 852,783	\$ 852,783
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 852,783</b>	<b>BOE VALUE \$ 852,783</b>

**Date of hearing:** July 6, 2020      **Recording ID#** Thayer

**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 Thayer – son of Allen Thayer

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued

### FACTS AND FINDINGS

The subject property is a 5.9 acre parcel of property.

The appellant stated that the property is a small tree growing farm with 20 year old douglas fir trees and they still have 10 to 14 years till harvest. The property was purchased in December 2014 for \$255,000. No evidence was provided for Board consideration. It sounds as though the appellant wishes this to be classified as timber land but there is no record of that ever being started with the assessor's office.

The appellant requested a value of \$460,000.

The assessor provided no information.

While the Board understands the argument, no evidence was provided for Board consideration for valuation or forest deferral.

### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$852,783 as of January 1, 2019.

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

Mailed on July 16, 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](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.



# 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:** VIVAS, LINDA L TRUSTEE

Linda Vivas Trustee  
6902 SE Riverside Drive Unit 10  
Vancouver, WA 98664

**ACCOUNT NUMBER:** 37914-180

**PROPERTY LOCATION:** 6902 SE Riverside Drive, Unit 10  
Vancouver, WA 98664

**PETITION:** 1186

**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	\$	209,600	\$	209,600
Improvements	\$	278,750	\$	251,820
Personal property				
<b>ASSESSED VALUE</b>	<b>\$</b>	<b>488,350</b>	<b>BOE VALUE</b>	<b>\$ 461,420</b>

**Date of hearing:** July 6, 2020                      Recording ID# Vivas

**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:
  - Linda Vivas
- Assessor:
  - None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued

### FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 1,006 square feet and a 730 square foot basement, built in 1981 and is of average plus construction quality located in Riverside Pointe Condominiums.

The appellant stated that she was told by the assessor's office the value was based on a neighboring pending sale but that property never sold and has been on the market for 420 days. The assessor's response used sales with larger square footage. Her condominium should be re-evaluated.

The appellant requested a value of \$461,420 (\$266 per square foot).

The assessor provided three sales adjusted only for time, a property information card and a cover letter recommending no change to the assessed value.

Using the appellant's value and trending it forward by the 2018 county wide 6.9% equals \$471,577. Two of the assessor's sales are at \$225 per square foot. One listing sold for \$475,000 in 2020 which is \$114,000 less than the listing price of \$589,900 used by the assessor.

### 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.

Market value of the subject property is set at \$461,420 as of January 1, 2019.

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

Mailed on July 16, 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](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.



## 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:** JOHNSON, GLEN C & JOHNSON, THERESA M

Glen & Theresa Johnson  
22307 NE 28<sup>th</sup> Street  
Camas, WA 98607

**ACCOUNT NUMBER:** 173181-000

**PROPERTY LOCATION:** 22307 NE 28<sup>th</sup> Street  
Camas, WA 98607

**PETITION:** 1192

**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</b>	<b>ASSESSED VALUE</b>	<b>(BOE) VALUE</b>
Land	\$ 704,700	\$ 704,700
Improvements	\$ 400,133	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,104,833</b>	<b>BOE VALUE \$ 704,700</b>

Date of hearing: July 6, 2020 Recording ID# Johnson

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:  
Glen Johnson

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued FACTS AND FINDINGS

The subject property is a two story residence with 3,371 square feet, built in 1992 and is of good construction quality located on 5 acres.

The appellant stated that he spoke to the assessor's office as they had him up to 1.2 million. The assessor then took the house off the property as of 2020. They told him they would adjust the 2019 value. He could not sell the house for the assessed value. He submitted a comparative market analysis. This property is in Urban Holding.

The appellant requested a value of \$687,753.

The assessor provided no information.

This should be a land only assessed value as the assessor indicated to the appellant. The house value was eliminated by the assessor in 2020.


## 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 \$704,700 as of January 1, 2019.

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

Mailed on July 16, 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](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.





# 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:** PERRY, JAKOB

Jakob Perry  
5200 NE 109<sup>th</sup> Street  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 986050-815

**PROPERTY LOCATION:** 5200 NE 109<sup>th</sup> Street  
Vancouver, WA 98686

**PETITION:** 1209

**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	\$ 195,537	\$ 125,000
Improvements	\$ 2,432	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 197,969</b>	<b>BOE VALUE \$ 125,000</b>

**Date of hearing:** July 6, 2020      **Recording ID#** Perry

**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:
  - Jakob Perry
- Assessor:
  - None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1 acre parcel of property with no structures.

The appellant stated that the property is miss identified by the assessor's office. There are no buildings on the vacant lot. The topography map shows contours that leave .78 acres that are unbuildable due to environmental regulations including riparian habitat. Only .22 acres are useable. Four comparable sales were submitted [#97487-015 with .79 acres sold for \$137,250 in March 2018; #181767-000 with 4.94 acres sold for \$170,000 in December 2018; #189752-000 with .39 acres sold for \$130,000 in February 2018; and #199363-000 and #1999136-000 with 1.19 and .32 acres sold for \$160,000 in January 2019].

The appellant requested a value of \$125,000.

The assessor provided no information.

The appellant's comparable sales support the requested value for the usable property.

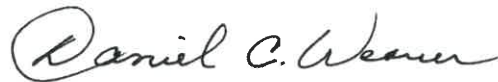
## DECISION

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 \$125,000 as of January 1, 2019.

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

Mailed on July 16, 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](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.