



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: CASTLE, TROY S

Troy Castle
2310 NE 387th Avenue
Washougal, WA 98671

ACCOUNT NUMBER: 140685-000

PROPERTY LOCATION: 2310 NE 387th Avenue
Washougal, WA

PETITION: 1212

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	\$ 274,186	\$ 274,186
Improvements	\$ 659,607	\$ 479,439
Personal property		
ASSESSED VALUE	\$ 933,793	BOE VALUE \$ 753,625

Date of hearing: July 8, 2020 **Recording ID#** Castle

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:
Troy Castle

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,427 square feet, built in 2003 and is of good plus construction quality located on 5.46 acres.

The appellant stated that he had an appraisal done in August 2018 by Harper Certified Appraisals listing a value of \$675,000. The structure was not even 50% completed by the end of July 2018. The assessor has him valued at \$933,793.

The appellant requested a value of \$753,625.

The assessor provided no information.

The fee appraisal 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 \$753,625 as of January 1, 2019.

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

Mailed on May 15, 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: PRUTSMAN, JOHN

John Prutsman
11320 SW 55th Avenue
Portland, OR 97219

ACCOUNT NUMBER: 143712-000

PROPERTY LOCATION: 41013 SE 9th Street
Washougal, WA

PETITION: 1256

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	\$	0	\$	0
Personal property				
ASSESSED VALUE	\$	0	BOE VALUE	\$ 0

Date of hearing: July 8, 2020 **Recording ID#** Prutsman

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:
John Prutsman
Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .4 acre parcel of property.

The appellant stated that a friend of his bought this property along the Washougal River and when a neighboring property owner had passed away, he and a friend bought this lot. The friend then decided to sell his half to the appellant. This lot has been combined into parcel #143728-000 which he owns.

The appellant requested a value of \$0.

The assessor provided no information.

This parcel has been combined with property #143728-000. The original notice of value showed a value of \$98,236 but the property information shows a zero 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 \$0 as of January 1, 2019.

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

Mailed on May 15, 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: COBBS, ARMON & COBBS, HEIDI

Armon & Heidi Cobbs
PO Box 5
Amboy, WA 98601

ACCOUNT NUMBER: 273915-000

PROPERTY LOCATION: 24914 NE 419th Street
Amboy, WA 98601

PETITION: 1264

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	\$ 200,710	\$ 200,710
Improvements	\$ 307,574	\$ 199,290
Personal property		
ASSESSED VALUE	\$ 508,284	BOE VALUE \$ 400,000

Date of hearing: July 8, 2020 **Recording ID#** Cobbs

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:
Heidi Cobbs

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,028 square feet, built in 1954 and is of average construction quality located on 10 acres.

The appellant stated that she was told by the assessor's office that her comparable sales from last year were still valid. Four comparable sales were submitted [#275723-000 sold for \$430,000 in June 2018; #275729-000 sold for \$382,000 in July 2018; #277777-000 sold for \$364,000 in March 2018 (again for \$475,000 in December 2019); and #274831-000 sold for \$550,000 in June 2018].

The appellant requested a value of \$300,000.

The assessor provided no information.

The appellant's comparable sales with the extra land supports a value of \$400,000.

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 \$400,000 as of January 1, 2019.

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

Mailed on May 15, 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: BOLEN, WILLIAM B & BOLEN, ALICE S TRUSTEES

William & Alice Bolen Trustees
19400 NW 61st Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 180308-010

PROPERTY LOCATION: 19400 NW 61st Avenue
Ridgefield, WA

PETITION: 1267

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	\$ 261,000	\$ 261,000
Improvements	\$ 651,408	\$ 571,000
Personal property		
ASSESSED VALUE	\$ 912,408	BOE VALUE \$ 832,000

Date of hearing: July 8, 2020 Recording ID# Bolen

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 3,283 square feet, built in 1999 and is of good construction quality located on 1 acre.

The appellant stated on the petition that they purchased this property for \$700,000 in June 2017. Using 9% gain for each year you get the 2018 value of \$763,000 and the 2019 value should be \$832,000. Much less than the assessment of \$912,408. He stated he could not sell the house for \$912,000.

The appellant requested a value of \$832,000.

The assessor provided no information.

Using last year's value of \$754,031 trended by the 2018 countywide 6.9% yields a value of \$806,059. The assessed value for 2020 shows \$789,578. The requested value is supported.

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.

The market value of the subject property is set at \$832,000 as of January 1, 2019.

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