



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: ST. PIERRE, DANNY & ST. PIERRE, CORINNE

Danny & Corinne St. Pierre
8028 NE 71st Loop
Vancouver, WA 98662

ACCOUNT NUMBER: 105522-570

PROPERTY LOCATION: 8028 NE 71st Loop
Vancouver, WA

PETITION: 1265

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	\$ 166,800	\$ 166,800
Improvements	\$ 457,330	\$ 378,200
Personal property		
ASSESSED VALUE	\$ 624,130	BOE VALUE \$ 545,000

Date of hearing: July 9, 2020 **Recording ID#** St. Pierre

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:
Corinne St. Pierre

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a ranch style residence with 3,232 square feet, built in 1989 and is of good construction quality located on .24 acres.

The appellant stated that they purchased the property in November 2019 for \$545,000. An appraisal was performed by Marco Mogrovejo listing a value of \$585,000 as of October 2019. There were expensive issues with the house such as a rat infestation costing \$9,028.38; Raccoon remediation costing \$17,272.20; Roof repairs and replacement costing \$23,250.72 and \$7,436.42 for materials; and installation of french drains costing \$8,221.00.

The appellant requested a value of \$545,000.

The assessor provided no information.

The purchase price and 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 \$545,000 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: KELLY, KIERAN B

Kieran Kelly
2310 SE Ellsworth Road
Vancouver, WA 98664

ACCOUNT NUMBER: 113530-000

PROPERTY LOCATION: Corner of Evergreen and Ellsworth
Vancouver, WA

PETITION: 1441

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	\$ 359,347	\$ 359,347
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 359,347	BOE VALUE \$ 359,347

Date of hearing: July 9, 2020 Recording ID# Kelly

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:
Kieran Kelly

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .89 acre parcel of property.

The appellant stated that he granted a non development covenant to the City of Vancouver January 10, 2020 which restricts the development on the parcel for six years expiring January 10, 2026. He believes that this should limit the value on this parcel. He spoke with the City arborist and he can have some trees removed while in this covenant.

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

The assessor provided no information.

While the Board understands the argument, no supporting comparable sales or other value information were submitted for Board consideration.

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 \$359,347 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: TANNE, JASON & TANNE, SAYO

Jason & Sayo Tanne
15512 SE 40th Circle
Vancouver, WA 98683

ACCOUNT NUMBER: 92009-820

PROPERTY LOCATION: 15512 SE 40th Circle
Vancouver, WA 98683

PETITION: 1443

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	\$ 149,360	\$ 149,360
Improvements	\$ 555,134	\$ 455,640
Personal property		
ASSESSED VALUE	\$ 704,494	BOE VALUE \$ 605,000

Date of hearing: July 9, 2020 Recording ID# Tanne

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 & Sayo Tanne

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 that they purchased the property for \$605,000 in June 2019. Four comparable sales were submitted [#92009-818 sold for \$575,000 in October 2019; #92009-822 sold for \$550,000 in June 2018; #92009-844 sold for \$570,000 in November 2017; and #92009-830 sold for \$525,000 in July 2018].

The appellant requested a value of \$605,000.

The assessor provided no information.

The appellant's purchase price of \$605,000 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 \$605,000 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: BOUGHTON, DAVID M & BOUGHTON, KERRY L

David & Kerry Boughton
9019 NE 42nd Avenue
Vancouver, WA 98665

ACCOUNT NUMBER: 97390-010

PROPERTY LOCATION: 9019 NE 42nd Avenue
Vancouver, WA

PETITION: 1445

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	\$ 479,857	\$ 479,857
Improvements	\$ 249,057	\$ 249,057
Personal property		
ASSESSED VALUE	\$ 728,914	BOE VALUE \$ 728,914

Date of hearing: July 9, 2020 Recording ID# Boughton

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:
David Boughton

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a ranch style residence with 2,029 square feet, built in 1990 and is of average construction quality located on 1.94 acres.

The appellant stated this land is isolated and too small to be attractive to developers. It would be too expensive as there is no current access or utilities. Last year the Board placed a value of \$510,000. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$520,000.

The assessor provided no information.

While the Board understands the argument, no convincing evidence was submitted to substantiate a change.

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 \$728,914 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: WALSH, KATHLEEN

Kathleen Walsh
4026 NE Everett Court
Camas, WA 98607

ACCOUNT NUMBER: 178110-018

PROPERTY LOCATION: 4026 NE Everett Court
Camas, WA

PETITION: 1447

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	\$	185,000	\$	185,000
Improvements	\$	362,267	\$	305,000
Personal property				
ASSESSED VALUE	\$	547,267	BOE VALUE	\$ 490,000

Date of hearing: July 9, 2020 Recording ID# Walsh

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:
Kathleen Walsh

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**Continued
FACTS AND FINDINGS**

The subject property is a ranch style residence with 2,027 square feet, built in 2012 and is of good construction quality located on .22 acres.

The appellant stated that this property was purchased in October 2019 for \$490,000. It was originally listed at \$509,000 for quite sometime until they accepted her offer.

The appellant requested a value of \$490,000.

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 \$490,000 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: STANSBERRY, ERIC & STANSBERRY, KARI

Eric & Kari Stansberry
22808 NE 50th Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 217411-000

PROPERTY LOCATION: 22808 NE 50th Avenue
Ridgefield, WA

PETITION: 1449

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	\$ 224,385	\$ 224,385
Improvements	\$ 1,241,659	\$ 1,241,659
Personal property		
ASSESSED VALUE	\$ 1,466,044	BOE VALUE \$ 1,466,044

Date of hearing: July 9, 2020 **Recording ID#** Stansberry

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:
Kari Stansberry

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a 1.5 story residence with 4,466 square feet, built in 2017 and is of very good plus construction quality located on 9.07 acres.

The appellant stated that the assessor had a value in 2018 of \$1,157,499 and it wasn't even finished. Now for 2019 it's finished and valued at \$1,466,044 and that seems too high and not fair. This does not align with what the market is doing. She would like to know which comps the assessor is using. She provided four comparable sales [117765-040 sold for \$945,000 in October 2016; #178955-000 sold for \$725,000 in July 2019; #181578-000 sold for \$1,125,000 in November 2016; and #153631-000 sold for \$1,050,000 in October 2018]. Two of these are too old to be relevant.

The appellant requested a value of \$1,157,499.

The assessor provided no information.

While the Board understands the argument, no convincing evidence was submitted to substantiate a change. The comparable sales worksheet should be submitted with the appeal in the future.

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 \$1,466,044 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: GARDNER, DONALD & GARDNER, CINDY

Donald & Cindy Gardner
20906 NE 176th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 201727-000

PROPERTY LOCATION: 20906 NE 176th Avenue
Battle Ground, WA

PETITION: 1446

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	\$	226,100	\$	226,100
Improvements	\$	330,029	\$	330,029
Personal property				
ASSESSED VALUE	\$	556,129	BOE VALUE	\$ 556,129

Date of hearing: July 9, 2020 **Recording ID#** Gardner

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:
Donald Gardner

Assessor:
Marcee Wright

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a one acre home site and four acres of mature Christmas tree farm now utilized as a firewood operation.

The appellant stated this land has been in current use since they bought the property in 1984 and set up a Christmas tree farm on all five acres. In 1988 Dennis Schodt discussed how they could remain compliant and in 1989 they paid for one acre to be removed as the homesite and leave four acres of Christmas tree farm. He had come down to the assessor's office and spoke with Marcee Wright and he felt she was very abrupt and rude and said that the property did not qualify for the program anymore. For 30 years the appellant and his wife have not been in contact with the assessor's office and have stayed in this program with no issues and now all of a sudden they do not qualify. It is like Marcee has blinders on and is convinced that this is a wood lot. This seems totally unfair and they are being treated like they are criminals. He read the statutes and feels that they are very ambiguous. WAC 458.3200 definitions of terms for land classification for agricultural product means plants and livestock used for commercial purposes including agriculture, livestock, plants, aquaculture, and horticulture. RCW 84.34 agriculture land states a parcel of land made up of less than 5 acres devoted to agriculture uses that produces \$1,000 dollars or more. The appellant has filed all the necessary paperwork to the assessor's office. It appears that both sides are correct.

The appellant requested that the removal of the property from the classification/designation be reversed.

Marcee Wright from the assessor's office stated that during the 2019 audit they received a timely submitted questionnaire from the appellants. They looked at the income which qualified as it was \$1,000 for the entire property for one year. He listed on the questionnaire that the income is from selling of firewood. The firewood comes from the mature Christmas trees on the property. Per the U.S. Forestry Service, firewood is a forestry product and is not considered agriculture or horticulture. Marcee stated she looked into a farm wood lot which allows for growing trees for the owners usage or for shelter of livestock but you must have between 5-20 acres in order to qualify. They removed the property from the program based on it not being an agricultural product based on SHB53 from 1973. WAC 458.30.200 2 y specifies the conditions for a farm wood lot. Marcee was late providing the information to the appellant within the 21 day evidence submittal. She provided the appellant a 30 day notice of intent to remove and then the removal was a couple of months after that. Per the DOR and U.S. Forestry service wood is a forestry product.

While the Board understands the argument and believes this was poorly handled by the assessor's office, they cannot find a way that the appellant can remain in the program.

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 and testimony 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.

Removal of the classification/designation is of the subject property is sustained 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
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
360-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BLAKEMAN, DOYLE & BLAKEMAN, PRISCILLA

Doyle & Priscilla Blakeman
907 SE 9th Court
Battle Ground, WA 98604

ACCOUNT NUMBER: 201383-000

PROPERTY LOCATION: 19817 NE 206th Street
Battle Ground, WA

PETITION: 1442

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	\$ 171,581	\$ 171,581
Improvements	\$ 16,276	\$ 16,276
Personal property		
ASSESSED VALUE	\$ 187,857	BOE VALUE \$ 187,857

Date of hearing: July 9, 2020 Recording ID# Blakeman

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:
Priscilla Blakeman

Assessor:
Marcee Wright

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a ranch style residence with 1,529 square feet, built in 2020 and is of average construction quality. There are also three outbuildings with 1,296 square feet, 1,872 square feet and 828 square feet all located on 5.06 acres.

The appellant stated that they applied for designated forest land but were denied. They are doing this with the neighbors who are part of her family. Her nephew is the neighbor but a nephew is not listed as family in the regulations. Cousins are listed and nephews are closer relatives than cousins. The assessor's office has denied the application since a nephew is not listed as valid.

The appellant requested that the denial of the property from the classification/designation be reversed.

Marcee Wright from the assessor's office stated that in order to qualify as contiguous parcels they do have to be separate owners and managed as the same operation and be members of the same family. Under RCW 84.34.020 6 b ii is a very definite list of who is considered family [an individual, spouse, partner, child, step child, adopted child, grandchild, parent, step parent, grandparent, cousin or sibling. They are very clear in that law on what is considered under the definition of family. She did look at each individual property to see if they can qualify separately. Both the Blakeman property and the Redinger (nephew) property are 5.06 acres however once an acre is removed for the homesite they would not qualify for the program. There must be 5 acres without a homesite.

Chairman Daniel Weaver asked if the appellant and nephew entered into a partnership agreement would they qualify? Like an LLC? Marcee stated she believes that could work to get them into the program going forward. The appellant should check that out to make sure it would qualify.

While the Board understands the argument and feel that a nephew would be a closer relative than a cousin, they cannot find a way that the appellant can qualify for the program. If they choose to become an LLC and reapply it could possibly be approved.

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 and testimony 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.

Denial of the classification/designation is of the subject property is sustained 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
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
360-397-2337



Daniel C. Weaver, Chairman

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