

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** HALL, JAMES E

James E. Hall  
PO Box 2860  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 226287-005

**PROPERTY LOCATION:** 15201 NE 279<sup>th</sup> Street  
Battle Ground, WA

**PETITION:** 1049

**ASSESSMENT YEAR:** 2014 (Valued January 1, 2014)

**TAXES PAYABLE IN:** 2015

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 127,247	\$ 127,247
Improvements	\$ 134,573	\$ 134,573
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 261,820</b>	<b>BOE VALUE \$ 261,820</b>

Date of hearing: May 24, 2016 continued to July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks

Appellant:  
James Hall

Assessor:  
Emerson Vanderburg

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

This is an exemption denial appeal. Mr. Hall petitioned to include his gambling losses in his total disposable income.

The IRS allows gambling losses to be deducted from gambling wins up to the amount of the wins for taxation purposes. The losses are included in itemized deductions and not shown as a reduction of adjusted gross income which is the starting point for the income determination of income for the property tax exemption as specified in RCW 84.36.383 (5). WAC 458-16A-120 (iii) talks about the losses that need to be added back as it relates to calculation of the income related to property tax exemptions.

The anomaly related to gambling is that the casino only issues W2-G for certain bonus winnings that meet a dollar limit or an odds limit. Nothing is issued for amounts invested in the gaming process before winning the bonus reported on W2-G. A gambler could sit down at the table and buy in (invest) \$1,000 before winning a bonus for \$500 or he could win a bonus for \$1,500. In the first case he has a loss of \$500 and in the second case he would incur a win of \$500 but the calculation under the interpretation by the assessor, the appellant would incur a \$500 gain in the first instance and a \$1,500 gain in the second instance because the investment was not allowed to be offset against the gain. In the case of a purchase of stocks and bonds, the gain would be calculated by deducting the original investment from the sale price to calculate a gain or loss. The loss would not be allowed but the gain would be included.

Aside from the fact that people should not be gambling in general, the calculation of the gain or loss is inconsistent and should be treated the same. The gambler should be allowed to offset buy ins (investment) against the wins as reported on the W2-G if properly documented.

In this case the appellant did not have sufficient documentation to support a buy in or investment which was used to win the various bonuses.

July 20, 2016

# 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 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.

Exemption status requirements are not met. The assessor's determination is sustained for 2014.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** CAMPBELL, PATRICIA

Patricia Campbell  
13244 SW Havencrest Street  
Beaverton, OR 97005

**ACCOUNT NUMBER:** 248362-000

**PROPERTY LOCATION:** 32511 NE Sunset Falls Road  
Yacolt, WA

**PETITION:** 759

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 121,877	\$ 121,877
Improvements	\$ 87,944	\$ 87,944
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 209,821</b>	<b>BOE VALUE \$ 209,821</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is ranch style residence with 1018 square feet, built in 1960 and is of fair quality construction located on 4.5 acres.

The appellant stated on the petition that the cottage was constructed from a kit in 1973. Each year there is more danger of it falling apart because it is held together by a single cable. The walls do not go up to the ceiling – it is more like one room with dividers and there is mold growing on the ceiling. This cottage is functionally obsolescent – it is more like a manufactured home or yurt. The property seems less valuable due to logging across the street and river. Now the wind buffer is lessened and trees on the property are falling down. There were no costs to cure submitted.

The appellant requested a value of \$196,746.

The assessor provided no information.

## DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$209,821 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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Daniel C. Weaver, Chairman

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July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** SCHNIDER, MONTE C

Monte C. Schnider  
6010 NE 252<sup>nd</sup> Court  
Vancouver, WA 98682

**ACCOUNT NUMBER:** 170414-000

**PROPERTY LOCATION:** 6010 NE 252<sup>nd</sup> Court  
Vancouver, WA

**PETITION:** 760

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 152,055	\$ 134,178
Improvements	\$ 51,438	\$ 11,466
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 203,493</b>	<b>BOE VALUE \$ 145,644</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
Monte Schnider

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style manufactured home with 864 square feet, built in 1975 and is of fair quality construction located on 5.47 acres.

The appellant stated that they were going to build a house and have put in a foundation costing \$15,000 in cement but that is all that has been done. Nothing was done in 2014. No electric, sewer, plumbing at all. They are still living in the manufactured home.

The appellant requested a value of \$145,644.

The assessor provided no information.

## 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 \$145,644 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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Daniel C. Weaver, Chairman

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**To request this form for the visually impaired or in a language other than English call 360-753-321**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** HART, DEREK S & HART, BRANDI

Derek & Brandi Hart  
2500 SE 112<sup>th</sup> Avenue  
Vancouver, WA 98664

**ACCOUNT NUMBER:** 114784-950

**PROPERTY LOCATION:** 2500 SE 112<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 761

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 109,200	\$ 109,200
Improvements	\$ 327,226	\$ 264,800
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 436,426</b>	<b>BOE VALUE \$ 374,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,272 square feet with a 1,204 square foot basement, built in 1995 and is of average plus quality construction located on .24 acres.

The appellant stated on the appeal that the Board of Equalization placed a value of \$300,000 as of 01/01/2013. Appreciation data from reputable sources online show 4.7% increase in 2013 and 10.3% for 2014. As such, the true and fair value should be \$346,452.

Using a property value of \$300,000 at January 1, 2013 and adding the increase in value as indicated in the assessor studies to January 1, 2015 would give a value of \$352,569, however just using the value from January 1, 2014 and increasing at 7.76 % would give a value of \$374,000.

The appellant requested a value of \$347,000.

The assessor provided no information.

## DECISION

The Board, after carefully reviewing the information 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 \$374,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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Daniel C. Weaver, Chairman

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July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** ANDERSON, GARY N & ANDERSON, JANET K

Gary & Janet Anderson  
17618 NE 29<sup>th</sup> Avenue  
Ridgefield, WA 98642-9529

**ACCOUNT NUMBER:** 181967-000

**PROPERTY LOCATION:** 17618 NE 29<sup>th</sup> Avenue  
Ridgefield, WA

**PETITION:** 758

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 406,050	\$ 406,050
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 406,050</b>	<b>BOE VALUE \$ 406,050</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
Gary Anderson

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a split level style residence with 1963 square feet and a 650 square foot basement, was built in 1972 and is of average quality construction located on 2.5 acres.

The appellant stated that the assessor has increased the value of the land by 245% from last year. There is no longer a value on the residence or other buildings. The property value is listed as developable property without a building on the property. The property had been valued at \$144,800 for land and \$182,327 for building for a total of \$327,127 for the January 1, 2013 value and \$166,138 for land only for the January 1, 2014 value. If you assume the county wide property value increase as published by the assessor's office in 2013 of 9.06% and 7.76% in 2014 the property value including the house would be \$384,450 at January 1, 2015.

The appellant requested a value of \$166,138.

The assessor provided no information.

## 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.

Certified value of the subject property is sustained at \$406,050 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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Daniel C. Weaver, Chairman

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July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** STURGEON, RONALD C

Ronald Sturgeon  
5303 NE 58<sup>th</sup> Street  
Vancouver, WA 98661-2142

**ACCOUNT NUMBER:** 156941-000

**PROPERTY LOCATION:** 5303 NE 58<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 762

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 360,202	\$ 154,000
Improvements	\$ 97,963	\$ 97,963
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 458,165</b>	<b>BOE VALUE \$ 251,963</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
Ronald Sturgeon

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a two story residence with 1,192 square feet and 768 square foot unfinished basement built in 1905 and is of fair quality construction located on 2.81 acres.

The appellant stated this property lies within historic Thomas Lake wetlands. There is a significant portion with a high water table. On several occasions, diverted runoff has flooded parts of the property. Exhibits submitted show the flooded areas. The appellant provided a comparable nearby property (#156483-000) which sold for \$55,000 per acre in December 2014.

The appellant requested a value of \$175,000.

The assessor provided no information. The value assigned by the assessor is based on the property being considered prime developable land.

## 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 \$251,963 (\$55,000 per acre plus the value of the home) as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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Daniel C. Weaver, Chairman

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July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** DMC FAMILY FARM LLC

DMC Family Farm LLC  
2118 NE 78<sup>th</sup> Street  
Vancouver, WA 98665

**ACCOUNT NUMBER:** 145366-000

**PROPERTY LOCATION:** 2118 NE 78<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 763

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 382,265	\$ 214,015
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 382,265</b>	<b>BOE VALUE \$ 214,015</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
Dorothy Cherington & son Joe Cherington

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 2.72 acre parcel.

The appellant stated that this parcel went up 110% from last years' assessment. Her other three adjoining parcels went up 10%. The appellant provided several comparable properties which are valued significantly less on a per acre basis. The best comparable is #144956-000 which sold in June 2014 for \$359,900 or \$74,206 per acre.

The appellant requested a value of \$214,015 (\$78,681 per acre)

The assessor provided no information.

## 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 \$214,015 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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Daniel C. Weaver, Chairman

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July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-623

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 725

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 3 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$145,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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Daniel C. Weaver, Chairman

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July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-625

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 726

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 4 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$145,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-626

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 727

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

continued  
FACTS AND FINDINGS

The subject property is Lot 5 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$145,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-627

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 728

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 5 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$145,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-630

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 729

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 170,000	\$ 170,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 170,000</b>	<b>BOE VALUE \$ 170,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 8 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$145,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$170,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-631

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 730

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 170,000	\$ 170,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 170,000</b>	<b>BOE VALUE \$ 170,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 9 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$145,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$170,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-632

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 731

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 170,000	\$ 170,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 170,000</b>	<b>BOE VALUE \$ 170,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 10 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$160,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$170,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-639

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 732

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 170,000	\$ 170,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 170,000</b>	<b>BOE VALUE \$ 170,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 17 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$160,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$170,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-640

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 733

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 170,000	\$ 170,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 170,000</b>	<b>BOE VALUE \$ 170,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 18 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$135,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$170,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-641

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 734

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 170,000	\$ 170,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 170,000</b>	<b>BOE VALUE \$ 170,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 19 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$135,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$170,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-641

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 734

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 170,000	\$ 170,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 170,000</b>	<b>BOE VALUE \$ 170,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 19 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$135,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$170,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-642

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 735

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 170,000	\$ 170,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 170,000</b>	<b>BOE VALUE \$ 170,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 20 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$135,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$170,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-643

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 736

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 170,000	\$ 170,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 170,000</b>	<b>BOE VALUE \$ 170,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 21 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$135,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$170,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-644

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 737

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 170,000	\$ 170,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 170,000</b>	<b>BOE VALUE \$ 170,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 22 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$135,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$170,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-645

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 738

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 170,000	\$ 170,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 170,000</b>	<b>BOE VALUE \$ 170,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 23 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$135,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$170,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-646

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 739

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 24 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$140,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-648

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 740

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 26 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$140,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-649

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 741

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 27 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$140,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-650

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 742

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 28 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$140,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-655

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 743

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 33 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$145,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-656

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 744

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 34 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$140,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-659

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 745

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 37 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$140,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-660

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 746

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 38 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$140,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-663

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 747

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 41 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$140,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-664

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 748

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 160,000	\$ 160,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 160,000</b>	<b>BOE VALUE \$ 160,000</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 42 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$140,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$160,000 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-665

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 749

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 212,500	\$ 212,500
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 212,500</b>	<b>BOE VALUE \$ 212,500</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 43 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$175,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$212,500 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-671

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 750

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 167,500	\$ 167,500
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 167,500</b>	<b>BOE VALUE \$ 167,500</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 49 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$165,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$167,500 as of January 1, 2015.

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

Mailed on July 20, 2016  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-672

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 751

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 167,500	\$ 167,500
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 167,500</b>	<b>BOE VALUE \$ 167,500</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 50 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$160,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$167,500 as of January 1, 2015.

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

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The Board of Equalization  
1300 Franklin Street, Suite 650  
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Daniel C. Weaver, Chairman

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**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

July 20, 2016

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** LAKE HILLS LLC

Lake Hills LLC – Martin Peets  
4858A SW Scholls Ferry Road  
Portland, OR 97225

**ACCOUNT NUMBER:** 986035-675

**PROPERTY LOCATION:** 5789 NW Hood Loop 28 lots  
Camas, WA

**PETITION:** 752

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 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	\$ 167,500	\$ 167,500
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 167,500</b>	<b>BOE VALUE \$ 167,500</b>

Date of hearing: July 13, 2016

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
None

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is Lot 53 of Lake Hills LLC.

The appellant stated that the lots in this new subdivision are under contract for sale and 19 lot sales have closed as of the petition date. As such the sale prices are a more accurate indicator of the actual value. They submitted a price list of the lots that were included in the contract. They also provided information that property #986045-628 and #986035-629 (lots 6 and 7) closed for \$150,000 and \$160,000, respectively and were valued at \$160,000 and \$170,000 by the assessor. The property information system shows that #986035-629 sold in December 2015 for \$185,500. Property #986035-634 and #986035-635 (lots 12 and 13) sold for \$175,000 and \$170,000 and the assessed values are \$170,000. The subject lot, along with 27 other lots, were sold in bulk sale transactions and therefore may be priced on a discounted basis. The assessor values seem to follow closely with the actual sales value.

The appellant requested a value of \$160,000.

The assessor provided a list of all 28 lots, the perimeter description and a lot map.

### DECISION

The Board, after carefully reviewing the information 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.

Certified value of the subject property is sustained at \$167,500 as of January 1, 2015.

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

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July 20, 2016