

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

**PROPERTY OWNER:** JEWEL, JONATHAN DAVID

Jonathan Jewel  
5010 NE 51<sup>st</sup> Street  
Vancouver, WA 98661

**ACCOUNT NUMBER:** 156964-002

**PROPERTY LOCATION:** 5010 NE 51<sup>st</sup> Street  
Vancouver, WA

**PETITION:** 764

**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	\$ 394,974	\$ 133,639	
Improvements	\$ 52,148	\$ 180,211	
Personal property			
Minerals			
<b>ASSESSED VALUE</b>	<b>\$ 447,122</b>	<b>BOE VALUE</b>	<b>\$ 313,850</b>

Date of hearing: July 14, 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:  
Jonathan Jewel

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 1,352 square feet with a 1,792 square foot basement, built in 1960 and is of average quality construction located on 3 acres.

The appellant stated that recent and local area comparable properties do not support the county assessor's assumption that older "fair" condition homes on large parcels of land are highly desirable to developers. The assessor may not have considered unique conditions of the property to include wetlands, topography and easements.

The appellant requested a value of \$334,148.

The assessor provided no information.

Because of significant restrictions on the property in the form of wetlands, topography, easement, and consistency with neighboring properties, the subject property does not appear to be prime developable without significant mitigation.

## 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 \$313,850 (prior year value-land \$133,639 and building \$180,211) 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:** ZIEMAN, TIMOTHY & ZIEMAN, JEANNE

Tim & Jeanne Ziemann  
40707 SE Gibson Road  
Washougal, WA 98671

**ACCOUNT NUMBER:** 133468-000

**PROPERTY LOCATION:** 40707 SE Gibson Road  
Washougal, WA

**PETITION:** 766

**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	\$ 156,904	\$ 156,904
Improvements	\$ 283,012	\$ 248,990
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 439,916</b>	<b>BOE VALUE \$ 405,894</b>

Date of hearing: July 14, 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 ranch style residence with 2,172 square feet with a 1,155 square foot basement, built in 1995 and is of fair plus quality construction located on 10.6 acres.

The appellant stated on the petition that the condition and layout of the house and actual sales per square foot value demonstrate a lower value. There are structural issues with the garage, porch, siding and three sides of the house have LP siding that needs replacing. They had a realtor look at the property who provided six comparable properties that range in size from 3,352 square feet to 4,016 square feet and were valued at \$99 to \$122 per square foot. All comparable properties had 5 plus acres of land. Since the subject property has 10.6 acres the property should be valued on the upper end of the range. The realtor felt the market value should be \$340,000. Using the \$122 per square foot the value of the subject property would \$405,894.

The appellant requested a value of \$340,000.

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 \$405,894 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:** BOYLE, ROBERT & BOYLE, PATRICIA

Robert & Patricia Boyle  
1749 57<sup>th</sup> Street  
Washougal, WA 98671

**ACCOUNT NUMBER:** 132824-000

**PROPERTY LOCATION:** 1749 57<sup>th</sup> Street  
Washougal, WA

**PETITION:** 771

**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	\$ 148,771	\$ 137,519
Improvements	\$ 118,074	\$ 79,913
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 266,845</b>	<b>BOE VALUE \$ 217,432</b>

Date of hearing: July 14, 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:  
Robert Boyle

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 1,606 square feet, built in 1920 and is of low plus quality construction located on 2.4 acres.

The appellant stated that the structure is in poor condition. There are no footings or a proper foundation. There is some dry rot and old wiring in parts of the house. The land lacks access to city utilities and the city will not furnish. The majority of the ground is reserved for the septic system. There are wet areas and a high water table. This is presently not developable. The property continues to denigrate and the land is not developable. General property values did not increase in 2014 and overall value is not increasing.

The appellant requested a value of \$217,000.

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 \$217,432 (prior year value) 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 360-753-321**

July 20, 2016

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

**PROPERTY OWNER:** CHAUSSE, RONALD & CHAUSSE, ROSITA PAO-  
CHING TRUST

Ronald & Rosita Chausse  
20391 Bay View Drive  
Newport Beach, CA 92660

**ACCOUNT NUMBER:** 185246-056

**PROPERTY LOCATION:** 14000 NW 29<sup>th</sup>  
Vancouver, WA

**PETITION:** 773

**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	\$ 110,100	\$ 110,100
Improvements	\$ 363,463	\$ 308,900
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 473,563</b>	<b>BOE VALUE \$ 419,000</b>

Date of hearing: July 14, 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:  
Chris Finks of Chausse Family Trust

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,376 square feet, built in 2003 and is of good quality construction located on .19 acres.

The appellant stated that the property was purchased on December 2014 for \$419,000 in an arm's length transaction.

The appellant requested a value of \$419,000.

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 \$419,000 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:** FURMAN, RONALD & FURMAN, CATHERINE

Ronald & Catherine Furman  
2015 SE Columbia River Drive Unit 140  
Vancouver, WA 98661

**ACCOUNT NUMBER:** 35771-516

**PROPERTY LOCATION:** 2015 SE Columbia River Drive Unit 140  
Vancouver, WA

**PETITION:** 774

**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	\$ 0	\$ 0
Improvements	\$ 766,253	\$ 619,053
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 766,253</b>	<b>BOE VALUE \$ 619,053</b>

Date of hearing: July 14, 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 Furman

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a condominium inner unit residence with 1,551 square feet, was built in 1998 and is of very good plus quality construction.

The appellant stated that he purchased the property in an arm's length transaction on June 25, 2012 for \$510,000. The assessor continues to repeatedly inflate assessments on this property as verified by the decisions of the Board of Equalization. Using a value increase of 7.76% provides a value of \$619,053 or \$399 per square foot.

The appellant requested a value of \$619,053.

The assessor provided a list of 9 sales adjusted only for time. The comparable condominiums were valued in a range of \$317 per square foot to \$452 per square foot. He also provided a 2015 property appraisal information card showing a last inspection date of February 3, 2015.

## 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 \$619,053 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:** LUELL-DOYLE, BARBARA & DOYLE, JOHN  
MATTHEW

John & Barbara Doyle  
1420 North T Street  
Washougal, WA 98671

**ACCOUNT NUMBER:** 131179-000

**PROPERTY LOCATION:** 1420 North T Street  
Washougal, WA

**PETITION:** 775

**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	\$ 155,418	\$ 155,418
Improvements	\$ 250,821	\$ 194,582
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 406,239</b>	<b>BOE VALUE \$ 350,000</b>

Date of hearing: July 14, 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 1,512 square feet and a 1,377 square foot finished daylight basement, built in 1963 and is of average quality construction located on 1.55 acres.

The appellant stated this property was built in 1963 and except for some new kitchen appliances in the 1980's, it has not been updated. They included an appraisal done by Clifford Appraisal on April 15, 2015 showing a value of \$350,000. The property was purchased on May 15, 2015 for \$325,000.

The appellant requested a value of \$350,000.

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 \$350,000 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:** HUTCHISON, JAMES & NIOSI, WILLEMINA

James Hutchison & Willemina Niosi  
1010 NW 4<sup>th</sup> Avenue  
Camas, WA 98607

**ACCOUNT NUMBER:** 85251-005

**PROPERTY LOCATION:** 1010 NW 4<sup>th</sup> Avenue  
Camas, WA

**PETITION:** 776

**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	\$ 102,286	\$ 102,286
Improvements	\$ 188,159	\$ 156,314
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 290,445</b>	<b>BOE VALUE \$ 258,600</b>

Date of hearing: July 14, 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:  
James Hutchison & Willemina Niosi

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,862 square feet, was built in 1997 and is of average quality construction located on .2 acres.

The appellant stated that the recent neighborhood home sales and the Camas paper mill have negative impacts. The appellant provided a schedule showing the difference between assessed value and sale price. The value in 2014 of \$240,000 increased by 7.76% would be \$258,600.

The appellant requested a value of \$248,000.

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 \$258,600 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:** RITTER, EUGENE & RITTER, JANET

Eugene & Janet Ritter  
1415 NW 154<sup>th</sup> Street  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 185018-000

**PROPERTY LOCATION:** Whipple Creek Area 3.07 acres  
Vancouver, WA

**PETITION:** 769

**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	\$ 84,466	\$ 20,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 84,466</b>	<b>BOE VALUE \$ 20,000</b>

Date of hearing: July 14, 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:  
Eugene Ritter

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 3.07 acre parcel.

The appellant stated that this is an unbuildable parcel due to placement of a community water system and PUD transformers. No home construction can occur within 100 feet of the well and the underground PUD lines go in four different directions.

The appellant requested a value of \$20,000.

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 \$20,000 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:** RITTER, EUGENE & RITTER, JANET

Eugene & Janet Ritter  
1415 NW 154<sup>th</sup> Street  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 185019-000

**PROPERTY LOCATION:** Whipple Creek Area 3.24 acres  
Vancouver, WA

**PETITION:** 770

**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	\$ 95,850	\$ 20,000
Improvements	\$ 8,029	\$ 15,000
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 103,879</b>	<b>BOE VALUE \$ 35,000</b>

Date of hearing: July 14, 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:  
Eugene Ritter

Assessor:  
None

July 20, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 3.24 acre parcel.

The appellant stated that this parcel was purchased in 1977. It was common practice at the time, after a substantial down payment, to request a deed release for one acre. A mortgage could then be placed on the free and clear parcel and home construction could begin. By doing this, parcel #18520-000 was created. In doing so, the legal right to build a home on the subject parcel #185019-000 was transferred to parcel #185020-000. The subject parcel #185019-000 then became surplus property.

The appellant requested a value of \$35,000 (\$20,000 for land and \$15,000 the well building and equipment).

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 \$35,000 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