

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SNEERINGER, DANIEL J & CHRISTINE

Daniel & Christine Sneeringer
36200 NE 84th Avenue
La Center, WA 98629

ACCOUNT NUMBER: 265689-000

PROPERTY LOCATION: 36200 NE 84th Avenue
La Center, WA

PETITION: 426

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 156,086	\$ 156,086
Improvements	\$ 390,494	\$ 390,494
Personal property		
Minerals		
ASSESSED VALUE	\$ 546,580	BOE VALUE \$ 546,580

Date of hearing: August 24, 2016 Recording ID#82416Sneeringer

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

August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,399 square feet, built in 2007 and is of good quality construction located on 17.81 acres.

The appellant submitted 4 comparable sales [#265494-000, \$150,000; #986026-205, \$424,860; #262438-000, \$280,000 & #277281-000, \$285,000].

The appellant requested a value of \$499,368.

The assessor provided a list of 156 sales adjusted only for time.

Since none of the comparable properties provided by either the appellant or the assessor had the same acreage or characteristics of improvements, a review of sold properties with land of similar size were reviewed. This helped to determine a reasonable value for the land. A review of sold of properties with improvements similar to the subject helped to determine the value of the subject improvements. In combination, the value of the land and improvements of the subject property was determined to be comparable to the value assigned by the assessor.

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 \$546,580 as of January 1, 2015.

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

Mailed on August 29, 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, the assessor's office or the Washington State Board of Tax Appeals.

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August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CAREY TRUSTEE, AUDREY LANE

Audrey Carey
9619 NE Oak View Drive
Vancouver, WA 98662

ACCOUNT NUMBER: 108141-592

PROPERTY LOCATION: 9619 NE Oak View Drive
Vancouver, WA

PETITION: 858

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 200,000	\$ 200,000
Improvements	\$ 446,078	\$ 385,000
Personal property		
Minerals		
ASSESSED VALUE	\$ 646,078	BOE VALUE \$ 585,000

Date of hearing: August 24, 2016 Recording ID#82416Carey

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:
Audrey Carey

Assessor:
None

August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is ranch style residence with 2,702 square feet, built in 1993 and is of very good plus quality construction located on .2 acres.

The appellant stated that she purchased the home in December of 2015 for \$585,000. An appraisal done by Bradley M. Hill of Cascade Appraisal Group, Inc. in December 2015 shows a value of \$585,000.

The appellant requested a value of \$585,000.

The assessor provided no information.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$585,000 (purchase price) as of January 1, 2015.

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

Mailed on August 29, 2016
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CONKLIN, LEONARD J & CONKLIN, DELORES

Leonard & Delores Conklin
3316 NE 162nd Street
Ridgefield, WA 98642

ACCOUNT NUMBER: 117890-320

PROPERTY LOCATION: 3316 NE 162nd Street
Ridgefield, WA

PETITION: 859

ASSESSMENT YEAR: 2015 (Exemption Denial for 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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 91,930	\$ 91,930
Improvements	\$ 147,934	\$ 147,934
Personal property		
Minerals		
ASSESSED VALUE	\$ 239,864	BOE VALUE \$ 239,864

Date of hearing: August 24, 2016 Recording ID#82416Conklin

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:
Leonard & Delores Conklin

Assessor:
Joe Utterback and Carmen Canada

August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

This is an exemption denial appeal. Mr. and Mrs. Conklin petitioned because their tax return shows they made an amount that would allow them to have the senior exemption. The assessor shows they made over the amount to qualify. Joe Utterback and Carmen Canada explained that losses considered by the IRS are not considered for the exemption program total disposable income. They also suggested that the Conklin's submit their prescription costs and any other allowed medical expenses to see if they could qualify.

The hearing was continued until September 29, 2016 to allow the appellant time to gather information and work with the assessor's office. The Conklins were able to gather their additional information that day and when discussed with the assessor it was still determined that their combined disposable income was still slightly over the allowable \$40,000. There is no need to continue the hearing at this point.

RCW 84.36.383

Residences—Definitions.

As used in RCW [84.36.381](#) through [84.36.389](#), except where the context clearly indicates a different meaning:

(1) The term "residence" means a single-family dwelling unit whether such unit be separate or part of a multiunit dwelling, including the land on which such dwelling stands not to exceed one acre, except that a residence includes any additional property up to a total of five acres that comprises the residential parcel if this larger parcel size is required under land use regulations. The term also includes a share ownership in a cooperative housing association, corporation, or partnership if the person claiming exemption can establish that his or her share represents the specific unit or portion of such structure in which he or she resides. The term also includes a single-family dwelling situated upon lands the fee of which is vested in the United States or any instrumentality thereof including an Indian tribe or in the state of Washington, and notwithstanding the provisions of RCW [84.04.080](#) and [84.04.090](#), such a residence is deemed real property.

(2) The term "real property" also includes a mobile home which has substantially lost its identity as a mobile unit by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe, connections with sewer, water, or other utilities. A mobile home located on land leased by the owner of the mobile home is subject, for tax billing, payment, and collection purposes, only to the personal property provisions of chapter [84.56](#) RCW and RCW [84.60.040](#).

(3) "Department" means the state department of revenue.

(4) "Combined disposable income" means the disposable income of the person claiming the exemption, plus the disposable income of his or her spouse or domestic partner, and the disposable income of each cotenant occupying the residence for the assessment year, less amounts paid by the person claiming the exemption or his or her spouse or domestic partner during the assessment year for:

August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

(a) Drugs supplied by prescription of a medical practitioner authorized by the laws of this state or another jurisdiction to issue prescriptions;

(b) The treatment or care of either person received in the home or in a nursing home, assisted living facility, or adult family home; and

(c) Health care insurance premiums for medicare under Title XVIII of the social security act.

(5) "Disposable income" means adjusted gross income as defined in the federal internal revenue code, as amended prior to January 1, 1989, or such subsequent date as the director may provide by rule consistent with the purpose of this section, plus all of the following items to the extent they are not included in or have been deducted from adjusted gross income:

(a) Capital gains, other than gain excluded from income under section 121 of the federal internal revenue code to the extent it is reinvested in a new principal residence;

(b) Amounts deducted for loss;

(c) Amounts deducted for depreciation;

(d) Pension and annuity receipts;

(e) Military pay and benefits other than attendant-care and medical-aid payments;

(f) Veterans benefits, other than:

(i) Attendant-care payments;

(ii) Medical-aid payments;

(iii) Disability compensation, as defined in Title 38, part 3, section 3.4 of the code of federal regulations, as of January 1, 2008; and

(iv) Dependency and indemnity compensation, as defined in Title 38, part 3, section 3.5 of the code of federal regulations, as of January 1, 2008;

(g) Federal social security act and railroad retirement benefits;

(h) Dividend receipts; and

(i) Interest received on state and municipal bonds.

(6) "Cotenant" means a person who resides with the person claiming the exemption and who has an ownership interest in the residence.

(7) "Disability" has the same meaning as provided in 42 U.S.C. Sec. 423(d)(1)(A) as amended prior to January 1, 2005, or such subsequent date as the department may provide by rule consistent with the purpose of this section.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

DECISION

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

Exemption status is denied as the income requirements to qualify for the program are not met. The assessor's determination is sustained for 2015. We recommend the assessor's office provide more extensive information to explain the acceptance or denial of the senior exemption calculation.

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

Mailed on August 29, 2016
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MOSIER, RANDALL L & MOSIER, EDITH G

Randall & Edith Mosier
32216 NW 43rd Court
Ridgefield, WA 98642

ACCOUNT NUMBER: 210182-000

PROPERTY LOCATION: 32216 NW 43rd Court
Ridgefield, WA

PETITION: 358

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 187,077	\$ 187,077
Improvements	\$ 577,569	\$ 482,923
Personal property		
Minerals		
ASSESSED VALUE	\$ 764,646	BOE VALUE \$ 670,000

Date of hearing: August 24, 2016 Recording ID82416Mosier

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:
Randall & Edith Mosier

Assessor:
None

August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued FACTS AND FINDINGS

The subject property is a ranch style residence with 3,102 square feet, built in 1995 and is of good minus quality construction located on 5.65 acres.

The appellant stated that based on the comparable sales in the area their home is worth no more than \$565,000. The appellant submitted an appraisal that was performed by Christopher A. Young of Appraisals Plus, Inc. in December 2014 which shows a value of \$670,000.

The appellant requested a value of \$565,280.

The assessor provided a list of 115 sales adjusted only for time.

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 \$670,000 as of January 1, 2015.

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

Mailed on August 29, 2016
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VLACH, RICHARD J & VLACH, SUZANNE J

Richard & Suzanne Vlach
1890 SE Front Street
Astoria, OR 97103

ACCOUNT NUMBER: 114784-668

PROPERTY LOCATION: 13211 SE Rivercrest Drive
Vancouver, WA

PETITION: 192

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 186,700	\$ 186,700
Improvements	\$ 521,031	\$ 413,300
Personal property		
Minerals		
ASSESSED VALUE	\$ 707,731	BOE VALUE \$ 600,000

Date of hearing: August 24, 2016 Recording ID#82416Vlach

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

August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,699 square feet with a 2,144 square foot basement, built in 1990 and is of very good minus quality construction located on .855 acres.

The appellant stated on the petition that they have listed the property for two years and have lowered the sale price 4 times down to \$649,000 now and it is not selling. Trees have grown taller and there is currently no view of the river. Three comparable sales were submitted [#122632-000, \$600,000; #92008-086, \$470,000; & #92002-156, \$650,000].

The appellant requested a value of \$600,000.

The assessor provided a list of 137 sales adjusted only for time.

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 \$600,000 as of January 1, 2015.

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

Mailed on August 29, 2016
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BOSWELL, DAVID A & BOSWELL, DIANA TRUSTEE

David & Diana Boswell
16117 NE Leaper Road
Vancouver, WA 98686

ACCOUNT NUMBER: 195988-000

PROPERTY LOCATION: 16117 Leaper Road
Vancouver, WA

PETITION: 169

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 50,063	\$ 40,000
Improvements	\$ 0	\$
Personal property		
Minerals		
ASSESSED VALUE	\$ 50,063	BOE VALUE \$ 40,000

Date of hearing: August 24, 2016 Recording ID#82416Boswell

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:
David Boswell

Assessor:
None

August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 1.24 acre parcel across Leaper Road from the appellant's residence. For some reason this is considered a separate tax lot.

The appellant stated that the majority of this lot is under water in Leaper Lake. There is only 90 feet of land exposed but this is damp and marshy. Due to shoreline setbacks of 100' and an easement for Leaper Road affecting the property it cannot be developed or used in any way by the appellant who owns the property and the property across the street. The street runs between the two lots therefore it is not usable as buffer.

The appellant requested a value of \$40,000 but didn't feel that was completely accurate.

The assessor provided 172 sales adjusted only for time.

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 \$40,000 as of January 1, 2015.

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

Mailed on August 29, 2016
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SIEVERS, TIMOTHY & SIEVERS, JULIANNE

Timothy & Julianne Sievers
3402 NE 175th Avenue
Vancouver, WA 98682

ACCOUNT NUMBER: 172204-032

PROPERTY LOCATION: 3402 NE 175th Avenue
Vancouver, WA

PETITION: 277

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 100,000	\$ 100,000
Improvements	\$ 337,050	\$ 255,500
Personal property		
Minerals		
ASSESSED VALUE	\$ 437,050	BOE VALUE \$ 355,500

Date of hearing: August 24, 2016 Recording ID#82416Sievers

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:
Julie Sievers

Assessor:
None

August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,540 square feet, built in 2006 and is of good minus quality construction located on .217 acres.

The appellant stated that their home is on a flag lot, and they do not have trails, playgrounds or common spaces like neighboring Maple Crest. There have been no sales for the assessed value in their neighborhood. A submitted appraisal performed by Terry Barnes of Pro Appraisal Services in March of 2014 shows a value of \$353,000. The appraisal value adjusted for time indicates a value of \$355,500.

The appellant requested a value of \$353,450.

The assessor provided 71 sales adjusted only for time.

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 \$355,500 as of January 1, 2015.

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

Mailed on August 29, 2016
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRUNSCH, WOLFGANG B TRUSTEE

Wolfgang Brunsch
34904 NW 26th Avenue
La Center, WA 98629

ACCOUNT NUMBER: 258771-000

PROPERTY LOCATION: 34904 NW 26th Avenue
La Center, WA

PETITION: 408

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 124,619	\$ 124,619
Improvements	\$ 160,734	\$ 104,681
Personal property		
Minerals		
ASSESSED VALUE	\$ 285,353	BOE VALUE \$ 229,300

Date of hearing: August 24, 2016 Recording ID#82416Brunsch

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

August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,104 square feet, built in 1947 and is of fair quality construction located on 5.15 acres.

The appellant stated on the petition that the inside of the house is unfinished.

The appellant requested a value of \$223,221.

The assessor provided a stipulation letter recommending an adjusted value of \$229,300 to account for cost to cure the lack of interior finish as stated on the petition.

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 \$229,300 as of January 1, 2015.

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

Mailed on August 29, 2016
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver, Chairman

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August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: EVANSON, DEBREA R & MILLER, DAVID

Debrea Evanson & David Miller
13206 NE 93rd Street
Vancouver, WA 98682

ACCOUNT NUMBER: 105833-280

PROPERTY LOCATION: 13206 NE 93rd Street
Vancouver, WA

PETITION: 136

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 68,750	\$ 68,750
Improvements	\$ 117,937	\$ 117,937
Personal property		
Minerals		
ASSESSED VALUE	\$ 186,687	BOE VALUE \$ 186,687

Date of hearing: August 24, 2016 Recording ID#82416Evanson

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

August 29, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,242 square feet, built in 1997 and is of fair quality construction located on .139 acres.

The appellant stated on the petition that the furnace hasn't worked in years and will be \$500 to replace, needs a new roof which will be \$8,000. All of the frames on the doors need to be redone for \$2,000, and new rugs, dishwasher and stove are needed as well. There were no bids submitted regarding fixing these items or pictures showing these issues.

The appellant requested a value of \$62,500 for the land. There was no value requested for the structure.

The assessor provided 256 sales adjusted only for time.

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 \$186,687 as of January 1, 2015.

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

Mailed on August 29, 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, 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.

August 29, 2016