

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HUCK, FLOYD A. & HUCK, MARGARET K

Floyd & Margaret Huck
13811 NE River Bend Drive
Battle Ground, WA 98604

ACCOUNT NUMBER: 224173-000

PROPERTY LOCATION: 13811 NE River Bend Drive
Battle Ground, WA

PETITION: 423

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	\$ 303,754	\$ 303,754	
Improvements	\$ 725,668	\$ 641,246	
Personal property			
Minerals			
ASSESSED VALUE	\$ 1,029,422	BOE VALUE	\$ 945,000

Date of hearing: August 25, 2016 Recording ID#82516Huck

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:
Floyd & Margaret Huck

Assessor:
None

September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,206 square feet and a 1,428 square foot basement, built in 1990 and is of very good quality construction located on 5 acres.

The appellant stated that this is the third appeal in a row. The BOE fairly set a value and the assessor reverts back to their original value. It is a flawed process. He submitted the appraisal used when the home was purchased in October of 2012. The appraisal was performed by Bradley M. Hill of Cascade Appraisal Group, Inc. dated September 12, 2012 showing a value of 800,000. Prior year valuation increased by 7.76% provides a value of \$945,000.

The appellant requested a value of \$876,800.

The assessor provided 22 sales adjusted only for time, some pictures, a property appraisal information sheet and a scatter graph showing the sales data of 137 properties in the subject neighborhood. The sale of the 22 properties show values ranging from \$540,000 to \$2,822,112 including comparable characteristics.

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 \$945,000 as of January 1, 2015.

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

Mailed on September 1, 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.

September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WITHERSPOON, AIMEE S

Aimee Witherspoon
25601 NE 10th Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 215116-000

PROPERTY LOCATION: 25601 NE 10th Avenue
Ridgefield, WA

PETITION: 439

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	\$ 317,285	\$ 317,285
Improvements	\$ 367,703	\$ 257,715
Personal property		
Minerals		
ASSESSED VALUE	\$ 684,988	BOE VALUE \$ 575,000

Date of hearing: August 25, 2016 Recording ID#82516Witherspoon

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:
Aimee Witherspoon

Assessor:
None

September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is two story residence with 3,477 square feet with a 1,351 square foot basement, built in 1995 and is of average plus quality construction located on 19.6 acres.

The appellant stated that the majority of the acreage is on steep inclines or deep canyons and is unusable. The majority of the house is unfinished, the exterior is in poor condition, needs a new roof and other improvements. One of the out buildings needs to be demolished and removed. An appraisal performed by Brandon Chamberlin in May of 2013 shows a value of \$505,000. Adjusting the 2014 property value of \$533,500 by 7.76% gives a value of \$575,000.

The appellant requested a value of \$250,000 for land, \$260,000 for improvements totaling \$510,000.

The assessor provided 115 sales adjusted for time only, a property appraisal information sheet and a scatter graph showing all property sale prices.

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 \$575,000 as of January 1, 2015.

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

Mailed on September 1, 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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September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: NOVICK, HARRIS J & NOVICK, CHRISTY A

Harris & Christy Novick
9405 NE 102nd Street
Vancouver, WA 98662

ACCOUNT NUMBER: 199877-004

PROPERTY LOCATION: 9405 NE 102nd Street
Vancouver, WA

PETITION: 485

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	\$ 70,000	\$ 70,000
Improvements	\$ 346,102	\$ 282,284
Personal property		
Minerals		
ASSESSED VALUE	\$ 416,102	BOE VALUE \$ 352,284

Date of hearing: August 25, 2016 Recording ID82516Novick

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

September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued FACTS AND FINDINGS

The subject property is a two story residence with 3,785 square feet, built in 2005 and is of average plus quality construction located on .174 acres.

The appellant stated on the petition that comparable properties in the same neighborhood sold for \$345,000 and \$359,000 on March 12, 2015 and November 26, 2014, respectively. These properties [199877-074 & 199877-046] are the exact same homes as the subject property.

The appellant requested a value of \$352,284.

The assessor provided 109 sales adjusted for time only, a property appraisal information sheet and a scatter graph. The list of properties highlights six properties (#199877028, #199877032, #19877046, #199877072, #199877080 & #199837072) which range in value from \$280,000 to \$366,975 in adjusted sale prices.

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 \$352,284 as of January 1, 2015.

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

Mailed on September 1, 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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September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WOMACK, DANIEL & WOMACK, JACLYNN

Daniel & Jaclynn Womack
4004 NE 120th Street
Vancouver, WA 98686

ACCOUNT NUMBER: 186340-042

PROPERTY LOCATION: 4004 NE 120th Street
Vancouver, WA

PETITION: 417

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	\$ 90,950	\$ 90,950
Improvements	\$ 275,974	\$ 275,974
Personal property		
Minerals		
ASSESSED VALUE	\$ 366,924	BOE VALUE \$ 366,924

Date of hearing: August 25, 2016 Recording ID#82516Womack

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

September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,779 square feet, built in 2003 and is of good minus quality construction located on .191 acres.

The appellant stated on the petition that the house was purchased in June of 2013 for \$280,000. An independent appraiser valued the house at \$285,000 in 2013 and in 2014 a review committee valued the house at \$292,700. There was no other documentation or evidence submitted for review.

The appellant requested a value of \$299,548.

The assessor provided information and discussion on 22 sales adjusted only for time, a property appraisal information sheet, and scatter graph.

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 \$366,924 as of January 1, 2015.

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

Mailed on September 1, 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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September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BEQUETTE, DONNA M

Donna Bequette
1316 SE Ellsworth Road
Vancouver, WA 98664

ACCOUNT NUMBER: 112782-000

PROPERTY LOCATION: 1316 SE Ellsworth Road
Vancouver, WA

PETITION: 476

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	\$ 194,638	\$ 194,638
Improvements	\$ 230,472	\$ 230,472
Personal property		
Minerals		
ASSESSED VALUE	\$ 425,110	BOE VALUE \$ 425,110

Date of hearing: August 25, 2016 Recording ID#82516Bequette

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:
Penelope Ramey (daughter) and Wayne Bequette (son)

Assessor:
None

September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,854 square feet and a 1,854 square foot basement built in 1955 and is of average quality construction located on 1.17 acres.

Ms. Ramey stated that there have been no improvements to the property to justify this increase in valuation. The barn was somewhat straightened and painted and that is all that has been done since it was originally built as their family home that their mother still resides in. They do not plan on developing it – it will be kept as a family residence. The appellant provide three properties (#113032002, #114232172 and #11428158) which do not include the extra one acre of land and is not shown as prime developable property. An additional property #11298000 with 1.31 acres was sold for \$280,000 but was not considered prime developable property.

The assessor provided 30 sales adjusted only for time, a property appraisal information sheet and a scatter graph. This property does show as prime developable property in the assessor system.

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 \$425,110 as of January 1, 2015.

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

Mailed on September 1, 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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September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ARMSTRONG, EDWARD D & ARMSTRONG,
JOSEPHINE A

Edward & Josephine Armstrong
2213 NW Hood Drive
Camas, WA 98607

ACCOUNT NUMBER: 90264-960

PROPERTY LOCATION: 2213 NW Hood Drive
Camas, WA

PETITION: 451

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	\$ 140,000	\$ 140,000
Improvements	\$ 389,396	\$ 340,000
Personal property		
Minerals		
ASSESSED VALUE	\$ 529,396	BOE VALUE \$ 480,000

Date of hearing: August 25, 2016 Recording ID#82516Armstrong

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:
Edward & Josephine Armstrong

Assessor:
None

September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,222 square feet, built in 1996 and is of very good minus quality construction located on .23 acres.

The appellant stated that there have been recent comparable sales in close proximity to their home. Four comparable properties were discussed [090264-956, \$480,000; #090264-958, \$495,000; #125401-020, \$479,900; and #090264-964, \$500,000].

The appellant requested a value of \$480,000.

The assessor provided discussion on the appellant comparable properties, information on 137 sales adjusted only for time, a property appraisal information sheet and a scatter graph.

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 \$480,000 as of January 1, 2015.

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

Mailed on September 1, 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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September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MCCONNELL, LEOLA

Leola McConnell
10310 NE 13th Avenue
Vancouver, WA 98686

ACCOUNT NUMBER: 118256-080

PROPERTY LOCATION: 10310 NE 13th Avenue
Vancouver, WA

PETITION: 581

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	\$ 91,000	\$ 91,000
Improvements	\$ 104,000	\$ 44,000
Personal property		
Minerals		
ASSESSED VALUE	\$ 195,000	BOE VALUE \$ 135,000

Date of hearing: August 25, 2016 Recording ID#82516McConnell

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:
Leola McConnell by teleconference

Assessor:
None

September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,584 square feet, built in 1951 and is of fair quality construction located on .29 acres.

The appellant stated that this was a house and then converted to a business and now she is converting back to a house. The foundation has multiple cracks & requires additional supports. The North exterior concrete block wall has multiple cracks. The bathroom has water damage and mold. There are rodent problems, dry rot and the carpet is 10-15 years old. Interstate 5 is within 50 feet of the back yard fence causing excessive noise. She included several bids to fix the issues and several Orkin pest control invoices. She purchased the home in January of 2014 for \$125,000. The pictures show deplorable conditions of the property. Adjusting the purchase price to January 2015 at 7.76% gives a value of \$135,000.

The appellant requested a value of \$146,400.

The assessor provided information on nine sales of comparable size properties adjusted only for time. The assessor suggested a change in value from \$195,000 to \$175,000 based on condition of the house.

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 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 \$135,000 as of January 1, 2015.

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

Mailed on September 1, 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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September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PALLAY, BARRY G & PALLAY, DARLENE R

Barry & Darlene Pallay
124 Diamond Court
Morgantown, WV 26505

ACCOUNT NUMBER: 107358-174

PROPERTY LOCATION: 7611 NE 120th Avenue
Vancouver, WA

PETITION: 611

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	\$ 71,500	\$ 71,500
Improvements	\$ 87,387	\$ 40,500
Personal property		
Minerals		
ASSESSED VALUE	\$ 158,887	BOE VALUE \$ 112,000

Date of hearing: August 25, 2016 Recording ID#82516Pallay

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:
Barry Pallay by teleconference

Assessor:
None

September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 946 square feet, built in 1970 and is of fair quality construction located on .196 acres.

The appellant stated that the condition, quality, repairs and replacements/improvements are needed. There is an ambulance service across the street, a cargo container on the adjoining property, trailers across the street, as well as other issues.

The appellant requested a value of \$64,350 for the land, \$47,507 for the improvements totaling \$111,857.

The assessor provided 256 sales adjusted only for time, a property appraisal information sheet and a scatter graph.

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 \$112,000 as of January 1, 2015.

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

Mailed on September 1, 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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September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CLOUTIER, MARK & CLOUTIER, SUSAN

Mark & Susan Cloutier
3230 NW 20th Circle
Camas, WA 98607

ACCOUNT NUMBER: 90264-470

PROPERTY LOCATION: 3230 NW 20th Circle
Camas, WA

PETITION: 550

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	\$ 140,000	\$ 110,000
Improvements	\$ 302,671	\$ 280,000
Personal property		
Minerals		
ASSESSED VALUE	\$ 442,671	BOE VALUE \$ 390,000

Date of hearing: August 25, 2016 Recording ID#82516Cloutier

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:
Mark Cloutier by teleconference

Assessor:
None

September 1, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,054 square feet, built in 1994 and is of good quality construction located on .27 acres.

The appellant stated that the land is classified as a view lot but with recent construction the view has been obstructed therefore he is requesting it be changed to eliminate the view. The construction quality listed is “good” and the condition average. He is requesting that be changed to good minus and fair for the condition. Three comparable sales were listed [#90264-216, \$415,000; #90264-966, \$385,000; and #90264-312, \$390,000].

The appellant requested a value of \$110,000 (reduced by \$30,000 view premium) for the land, \$280,000 for the improvements totaling \$390,000 based on comparable properties.

The assessor provided a discussion of the appellant comparable properties, information on 62 sales adjusted only for time, a property appraisal information sheet and a scatter graph.

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 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 \$390,000 (\$110,000 for land and \$280,000 for improvements) as of January 1, 2015.

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

Mailed on September 1, 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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