

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

**PROPERTY OWNER:** GREENE, ALAN T ETAL

Alan Greene, Shawn Greene  
PO Box 2844  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 236103-000

**PROPERTY LOCATION:** 18708 NE 224<sup>th</sup> Street  
Battle Ground, WA

**PETITION:** 580

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 60,321             | \$ 60,321                                    |
| Improvements          | \$ 94,479             | \$ 54,679                                    |
| Personal property     |                       |  |
| Minerals              |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 154,800</b>     | <b>BOE VALUE \$ 115,000</b>                  |

Date of hearing: September 13, 2016 Recording ID#91316Greene

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:  
Alan Greene & Stan Greene

Assessor:  
None

September 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,319 square feet, built in 1973 and is of fair quality construction located on 1 acre.

The appellant stated that there are numerous repairs in the house that must be addressed. An estimate was prepared by R. Putman Construction Services listing necessary repairs to the main bath \$7,300, master bath \$6,800, kitchen \$5,322, windows \$11,445, roof \$10,142 and wood stove \$3,237; all totaling \$44,246. The appellant did not disagree with the value of the land.

The appellant requested a value of \$115,000.

The assessor provided a write up of a description of the property prepared in 2013, a list of 190 sales adjusted only for time, two maps, and a scatter graph showing the sales data of 190 properties in the subject neighborhood.

## 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 \$115,000 as of January 1, 2015.

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

Mailed on September 19, 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.**

September 19, 2016

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

**PROPERTY OWNER:** BYRNES, DENISE C & HARGRAVE, SHARON M

Denise Byrnes & Sharon Hargrave  
501 NE 17<sup>th</sup> Avenue  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 229017-014

**PROPERTY LOCATION:** 501 NE 17<sup>th</sup> Avenue  
Battle Ground, WA

**PETITION:** 629

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 102,500            | \$ 102,500                                   |
| Improvements          | \$ 348,736            | \$ 299,500                                   |
| Personal property     |                       |  |
| Minerals              |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 451,236</b>     | <b>BOE VALUE \$ 402,000</b>                  |

Date of hearing: September 13, 2016 Recording not available

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:  
Denise Byrnes & Sharon Hargrave

Assessor:  
None

September 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is split entry residence with 1,957 square feet with a 1,000 square foot basement, built in 2005 and is of good quality construction located on .256 acres.

The appellant stated that there are repairs that still need to be made but they have resided all of the south facing and most of the west facing exterior to fix major water leakage causing wood rot and mold. These repairs totaled \$16,000. The appellant provided information on three comparable properties which are #91052252, #91052334, and #91052330 which sold for \$267,000, \$325,000 and \$338,500, respectively in 2014 and 2015. In addition the assessor highlighted six properties on the list mentioned below that ranged in adjusted sale price from \$367,100 to \$475,000

The appellant requested a value of \$418,000. The sale price of the appellant comparable properties and sale price of the properties highlighted by the assessor comparable properties support the value requested by the appellant. Further adjustment should be made for the costs to cure the siding issue.

The assessor provided 270 sales adjusted for time only, 3 comparable sales sheets, a property appraisal information sheet and a scatter graph showing all property sale prices.

**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 \$402,000 as of January 1, 2015.

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

Mailed on September 19, 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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September 19, 2016

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

**PROPERTY OWNER:** BRENNAN, LEILANI & BRENNAN, THOMAS J

Thomas & Leilani Brennan  
8900 NE 163<sup>rd</sup> Avenue  
Vancouver, WA 98682

**ACCOUNT NUMBER:** 153956-004

**PROPERTY LOCATION:** 8900 NE 163<sup>rd</sup> Avenue  
Vancouver, WA

**PETITION:** 615

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 66,500             | \$ 66,500                                    |
| Improvements          | \$ 197,104            | \$ 181,500                                   |
| Personal property     |                       |  |
| Minerals              |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 263,604</b>     | <b>BOE VALUE \$ 248,000</b>                  |

Date of hearing: September 13, 2016 Recording ID91316Brennan

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:  
Thomas Brennan

Assessor:  
None

September 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is a two story residence with 2,376 square feet, built in 2000 and is of fair plus quality construction located on .153 acres.

The appellant stated on the petition that compared to other homes sold recently in the area for less, their home needs kitchen repairs, cabinets are failing and the granite counter cannot be saved so it has to be replaced. The bathroom needs replaced as well. New bathroom and kitchen including granite replaced through Home Depot is \$25,000. The carpet throughout is also very old and worn. Replacement would be \$7,000.

The appellant requested a value of \$248,000. The estimates and description of the cost to cure faulty items in the house support the reduction in value to the amount requested by the appellant.

The assessor provided 256 sales adjusted for time only, a property appraisal information sheet and a scatter graph. The list of properties highlights six properties (#153956-048, #153956-062, #153956-098, & #159150-286) which range in value from \$266,500 to \$304,085 in adjusted 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 \$248,000 as of January 1, 2015.

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

Mailed on September 19, 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.

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September 19, 2016

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

**PROPERTY OWNER:** TOWSE, LOY D

Loy Towse  
616 East 5th Street  
La Center, WA 98629

**ACCOUNT NUMBER:** 63472-262

**PROPERTY LOCATION:** 616 East 5<sup>th</sup> Street  
La Center, WA

**PETITION:** 616

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 72,360             | \$ 72,360                                    |
| Improvements          | \$ 195,321            | \$ 195,321                                   |
| Personal property     |                       |  |
| Minerals              |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 267,681</b>     | <b>BOE VALUE \$ 267,681</b>                  |

Date of hearing: September 13, 2016 Recording ID#91316Towse

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 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,614 square feet and a 1,596 square foot basement, built in 1996 and is of average quality construction located on .393 acres.

The appeal stated that there was a bank appraisal, the square footage price for finished and unfinished is wrong and issues with the house are a problem. There was no evidence submitted for any of the aforementioned items.

The appellant requested a value of \$255,500.

The assessor provided 46 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 \$267,681 as of January 1, 2015.

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

Mailed on September 19, 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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September 19, 2016

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

**PROPERTY OWNER:** WAGNER, KEITH C & WAGNER, MICHELLE C

Keith & Michelle Wagner  
658 West X Street  
Washougal, WA 98671

**ACCOUNT NUMBER:** 123011-026

**PROPERTY LOCATION:** 658 West X Street  
Washougal, WA

**PETITION:** 665

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 177,850            | \$ 150,000                                   |
| Improvements          | \$ 389,682            | \$ 389,682                                   |
| Personal property     |                       |  |
| Minerals              |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 567,532</b>     | <b>BOE VALUE \$ 539,682</b>                  |

Date of hearing: September 13, 2016 Recording ID#91316Wagner

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:  
Michelle Wagner

Assessor:  
None

September 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,286 square feet and a 1,679 square foot daylight basement built in 2006 and is of good quality construction located on .22 acres.

The appellant stated that the land is overvalued. The lot (#123011-028) next door sold for \$150,000. The subject lot is 2,260 square feet smaller. These properties have comparable views.

The appellant requested a value of \$403,310.

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 \$539,682 (land value of \$150,000 and house value of \$389,682) as of January 1, 2015.

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

Mailed on September 19, 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

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September 19, 2016

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

**PROPERTY OWNER:** PARHAM, DAVID P & PARHAM, IDA JANE

David & Ida Jane Parham  
445 Mustang Drive  
Oakland, OR 97462

**ACCOUNT NUMBER:** 108150-022

**PROPERTY LOCATION:** 4201 NE 51<sup>st</sup> Street  
Vancouver, WA

**PETITION:** 724

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 75,000             | \$ 75,000                                    |
| Improvements          | \$ 198,396            | \$ 181,896                                   |
| Personal property     |                       |  |
| Minerals              |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 273,396</b>     | <b>BOE VALUE \$ 256,896</b>                  |

Date of hearing: September 13, 2016 Recording ID#91316Parham

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:  
John & Jane Parham

Assessor:  
None

September 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,494 square feet with a 1,204 square foot basement, built in 1975 and is of average quality construction located on .27 acres.

The appellant stated that there are still numerous repairs to be made on the home. They have repaired most plumbing but cannot close walls as they need to wait for more upgrades to be completed. Last year the Board of Equalization set the value to \$230,000 based on comps and the upgrades to be done. The appellant provided comparable properties #108142024, #157016000, & #106512308 which sold for \$234,900, \$243,000 & \$282,000, respectively in 2104 and 2015.

The appellant requested a value of \$256,896. The comparable properties supplied by the appellant and a description of costs to cure problems with the house support the value requested by the appellant.

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 \$256,896 as of January 1, 2015.

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

Mailed on September 19, 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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September 19, 2016

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

**PROPERTY OWNER:** POPE, DARLENE L

Darlene Pope  
1915 SE Image Road  
Vancouver, WA 98664

**ACCOUNT NUMBER:** 167079-000

**PROPERTY LOCATION:** 1915 SE Image Road  
Vancouver, WA

**PETITION:** 684

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 233,739            | \$ 233,739                                   |
| Improvements          | \$ 405,251            | \$ 348,261                                   |
| Personal property     |                       |  |
| Minerals              |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 638,990</b>     | <b>BOE VALUE \$ 582,000</b>                  |

Date of hearing: September 13, 2016 Recording ID#91316Pope

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:  
Darlene Pope

Assessor:  
None

September 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,086 square feet and a 1,667 square foot basement, built in 1979 and is of good quality construction located on .41 acres.

The appellant stated that the Board of Equalization placed her 2014 assessment value at \$540,000. She submitted 5 comparable sales [#112450-000, \$375,000; #112528-024, \$489,900; #112436-000, \$502,000, #112427-320, \$560,000; #166957-000, \$500,000]. She also understands the assessor has changed her view to fair and hopes that will continue to the next years. The 2014 value determined by the Board of Equalization of \$540,000 adjusted for the general increase (7.76%) in Clark County property yields a value of \$582,000. This value is supported by the comparable properties in the area.

The appellant requested a value of \$554,223.

The assessor recommended a revised value of \$618,990 after adjusting the view premium to fair. The appellant did not accept this value. The assessor provided no additional 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 \$582,000 as of January 1, 2015.

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

Mailed on September 19, 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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September 19, 2016

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

**PROPERTY OWNER:** CHASE, THOMAS W & CHASE, GAIL L TRUSTEES

Thomas & Gail Chase  
5115 NW Esther Street  
Vancouver, WA 98663

**ACCOUNT NUMBER:** 37918-207

**PROPERTY LOCATION:** #50 of George J Tooley Pre-Emp CL  
Vancouver, WA

**PETITION:** 721

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 272,596            | \$ 272,596                                   |
| Improvements          | \$ 0                  | \$ 0   |
| Personal property     |                       |  |
| Minerals              |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 272,596</b>     | <b>BOE VALUE \$ 272,596</b>                  |

Date of hearing: September 13, 2016 Recording ID#91316Chase

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:  
Gail Chase

Assessor:  
None

September 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 1.73 acre parcel of land.

The appellant stated that the assessor told her that they have change her property to prime developable but none of the surrounding properties are so designated. They have no intention or have done nothing to indicate they are even interested in further developing their property.

The appellant requested a value of \$119,054.

The assessor provided a list of prime land neighborhood sales, a map showing water and sewer locations and a no value change letter stating the property is prime developable.

## 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 \$272,596 as of January 1, 2015.

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

Mailed on September 19, 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.

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September 19, 2016

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

**PROPERTY OWNER:** DININNI, SUSAN E TRUSTEE

Susan Dininni  
1840 SE 35<sup>th</sup> Avenue  
Portland, OR 97214

**ACCOUNT NUMBER:** 37836-000

**PROPERTY LOCATION:** 3719 Clark Avenue  
Vancouver, WA

**PETITION:** 719

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 121,276            | \$ 121,276                                   |
| Improvements          | \$ 214,037            | \$ 183,936                                   |
| Personal property     |                       |  |
| Minerals              |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 335,313</b>     | <b>BOE VALUE \$ 305,212</b>                  |

Date of hearing: September 13, 2016 Recording ID#91316Dininni

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 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,574 square feet, built in 1952 and is of average plus quality construction located on .3 acres.

The appellant stated that there is a long list of deferred maintenance. There is the 1952 original roof, aluminum windows, kitchen and bathrooms. The sewer is failing due to tree roots and the sprinkler system has failed. The only updates are a new electric panel and updated furnace.

The appellant requested a value of \$254,317.

The assessor provided a list of 9 sales adjusted only for time, a value change letter explaining a change in the condition of the property and a change in the quality of the structure, a property appraisal information sheet and a scatter graph. The assessor placed a revised value on the property of \$305,212.

## 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 \$305,212 (adjusted value of the assessor) as of January 1, 2015.

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

Mailed on September 19, 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.**

September 19, 2016