

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

**PROPERTY OWNER:** COOKE, ROLAND M & GRINDSTAFF, DAVID D

Roland Cooke & David Grindstaff  
2018 SW Madison Street  
Portland, OR 97205

**ACCOUNT NUMBER:** 127931-000

**PROPERTY LOCATION:** 421 K Street  
Washougal, WA

**PETITION:** 1

**ASSESSMENT YEAR:** 2016 (Valued January 1, 2016)

**TAXES PAYABLE IN:** 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 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	\$ 200,333	\$ 161,547
Improvements	\$ 186,952	\$ 150,078
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 387,285</b>	<b>BOE VALUE \$ 311,625</b>

Date of hearing: October 25, 2016 Recording ID#102516Cooke

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

November 3, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,081 square feet with an 875 square foot basement, built in 1941 and is of fair quality construction located on 1.08 acres.

The appellants stated on the petition that they included an appraisal performed by David Magill of Magill Appraising showing a value of \$245,000 as of July 15, 2015. They also stated that the condition of the property was not reflected in the appraisal software.

The appellant requested a value of \$275,000.

The assessor provided 3 comparable sales adjusted only for time, as well as a 2016 property appraisal information sheet. A stipulation letter recommending \$311,625 was also provided.

## 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 \$311,625 as of January 1, 2016.

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

Mailed on November 3, 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.**

November 3, 2016

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

**PROPERTY OWNER:** NGUYEN, MAN

Man Nguyen  
1204 SE 82<sup>nd</sup> Court  
Vancouver, WA 98664

**ACCOUNT NUMBER:** 112427-302

**PROPERTY LOCATION:** 1204 SE 82<sup>nd</sup> Court  
Vancouver, WA

**PETITION:** 2

**ASSESSMENT YEAR:** 2016 (Valued January 1, 2016)

**TAXES PAYABLE IN:** 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 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	\$ 95,957	\$ 95,957
Improvements	\$ 581,309	\$ 416,043
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 677,266</b>	<b>BOE VALUE \$ 512,000</b>

Date of hearing: October 25, 2016 Recording ID#102516Nguyen

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

November 3, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a two story residence with 3,664 square feet and 1,396 square foot basement, built in 1995 and is of good plus quality construction located on .287 acres.

The appellant stated on the petition that he purchased the subject property on January 6, 2016 for \$481,000. He submitted an appraisal performed by Michael Shank of Michael Shank Appraisal Services LLP showing a value of \$512,000 as of December 30, 2015.

The appellant requested a value of \$512,000

The assessor provided a list of 88 sales adjusted only for time as well as a letter suggesting a value of 677,266. In addition the assessor provided a schedule of five specific comparable properties ranging in adjusted sale prices from \$425,000 to \$630,000. The properties most comparable in size were #37912213 and #112528024 which had adjusted sale prices of \$519,837 and \$513,415, respectively.

## 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 \$512,000 as of January 1, 2016.

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

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The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

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Daniel C. Weaver, Chairman

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November 3, 2016

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

**PROPERTY OWNER:** PRICE, JEFFREY L & PRICE, SONDRA K

Jeffrey & Sondra Price  
1617 NW 120<sup>th</sup> Circle  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 986026-069

**PROPERTY LOCATION:** 1617 NW 120<sup>th</sup> Circle  
Vancouver, WA

**PETITION:** 4

**ASSESSMENT YEAR:** 2016 (Valued January 1, 2016)

**TAXES PAYABLE IN:** 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 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	\$ 95,000	\$ 95,000
Improvements	\$ 361,182	\$ 361,182
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 456,182</b>	<b>BOE VALUE \$ 456,182</b>

Date of hearing: October 25, 2016 Recording ID#102516Price

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

November 3, 2016

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 2,428 square feet, built in 2013 and is of good quality construction located on .231 acres.

The appellant stated on the petition that the house has 3 bedrooms not 4 as the assessor has listed. No other documentation was submitted.

The appellant requested a value of \$428,182.

The assessor provided 140 sales adjusted only for time along with a cover letter.

### DECISION

The Board, after carefully reviewing the lack 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 \$456,182 as of January 1, 2016.

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

Mailed on November 3, 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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November 3, 2016

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

**PROPERTY OWNER:** MARCH FAMILY LIMITED PARTNERSHIP

March Family Limited Partnership  
505 17<sup>th</sup> Street  
Bellingham, WA 98225

**ACCOUNT NUMBER:** 216958-044

**PROPERTY LOCATION:** March Estates remainder lot  
Vancouver, WA

**PETITION:** 8

**ASSESSMENT YEAR:** 2016 (Valued January 1, 2016)

**TAXES PAYABLE IN:** 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 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	\$ 801,777	\$ 132,367
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 801,777</b>	<b>BOE VALUE \$ 132,367</b>

Date of hearing: October 25, 2016 Recording ID#102516March

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:  
Tamara Gregoire & Vern Veysey representing the partnership

Assessor:  
None

November 3, 2016

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

### FACTS AND FINDINGS

The subject property is a 71.22 acre remainder lot of March Estates.

The appellant and Mr. Veysey stated that this parcel is not accessible and cannot be built upon. The appellant provided an extensive document which describes application for development of 20 residential parcels which gave rise to the “remainder lot” of 71.22 acres. The document provides the information for the decision of “The land use hearings examiner for Clark County Washington” dated in 2002. There are numerous restrictions and requirements on the “remainder lot” that makes it virtually impossible to develop or build on it at the present time. The overriding conclusion is that the property would remain in its natural state until such time as the growth management plan and zoning would allow the development of the property. A forest management plan was established that did not work and was not formally maintained. The property was kept in its “natural state” which was the overriding decision of the examiner’s report.

The appellant requested a value of \$115,102.

The assessor provided 153 sales of developable property adjusted only for time and cover letter.

The prior value of property for open space purposes in 2014 was \$115,102. That value adjusted forward at a nominal rate would indicate a value of \$132,367.

# 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 \$132,367 as of January 1, 2016. The Board also recommends that the appellant review the hearings examiner decision and take steps to fully comply with the provisions as well as work with the assessor's office to properly value the property under the unusual provisions of the hearings examiner's report that gave rise to the "remainder lot".

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

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The Board of Equalization  
1300 Franklin Street, Suite 650  
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360-397-2337

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Daniel C. Weaver, Chairman

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November 3, 2016

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

**PROPERTY OWNER:** SJODIN, JEFFREY B & SJODIN, GINA M

Jeffrey & Gina Sjodin  
24708 NW 4<sup>th</sup> Court  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 215422-000

**PROPERTY LOCATION:** 24708 NW 4<sup>th</sup> Court  
Ridgefield, WA

**PETITION:** 6

**ASSESSMENT YEAR:** 2016 (Valued January 1, 2016)

**TAXES PAYABLE IN:** 2017

The Board of Equalization for Clark County Washington was duly convened on July 15, 2016 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	\$ 215,546	\$ 190,000
Improvements	\$ 1,489,207	\$ 1,010,000
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 1,704,753</b>	<b>BOE VALUE \$ 1,200,000</b>

Date of hearing: October 25, 2016 Recording ID#102516Sjodin

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:  
Jeff Sjodin

Assessor:  
None

November 3, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is a multi-story residence with 6,586 square feet, built in 2004 and is of excellent construction quality located on 5.17 acre.

The appellant purchased the property in April of 2014. He has had to appeal every year since then. An appraisal performed by Terry Alldritt of Alldritt Appraisal Services showed a value of \$1,420,800 as of April 9, 2016. The appellant feels he has submitted numerous photos and appraisals which should provide the assessor with a plethora of evidence.

The appellant requested a value of \$1,200,000.

The assessor provided a summary of 192 sales adjusted only for time, a property appraisal information sheet, cover letter and a detail analysis of 6 comparable properties. The comparable properties range in adjusted sale price from \$1,197,560 to \$1,500,000 which does not support the assessor value of \$1,704,753. Four of the comparable properties ranged in adjusted sale price from \$1,197,560 to \$1,282,192.

## 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 \$1,200,000 (based on the appraisal and the assessors' comparable sales) as of January 1, 2016.

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

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