

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

**PROPERTY OWNER:** STRONG, DAVID R & STRONG, APRIL

David & April Strong  
2805 NE 181<sup>st</sup> Avenue  
Vancouver, WA 98682

**ACCOUNT NUMBER:** 172243-236

**PROPERTY LOCATION:** 2805 NE 181<sup>st</sup> Avenue  
Vancouver, WA

**PETITION:** 757

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 120,000	\$ 120,000
Improvements	\$ 265,407	\$ 234,055
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 385,407</b>	<b>BOE VALUE \$ 354,055</b>

Date of hearing: September 14, 2016 Recording ID#91416Strong

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

Appellant:  
None

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 1,963 square feet and a 1,113 square foot basement, built in 1999 and is of average plus quality construction located on .15 acres.

The appellant stated that the assessor's valuation of their property at \$175.00 a square foot is ridiculous. The average square foot is \$155.00. He provided 5 comparable sales [#172243-196, \$288,000; #172189-154, \$277,500; #172193-004, \$283,000; #172189-116, \$291,000; and #172189-062, \$265,000. The first two properties were sold in 2013 and therefore somewhat out of date. Using last years' 2014 Clark County property value increase of 7.76% (\$354,055) supports lesser quality comparable sales.

The appellant requested a value of \$329,080.

The assessor provided no information.

## DECISION

The Board, after carefully reviewing the information 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 \$354,055 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:** HANCOCK, SCOTT & HANCOCK, ESSIE

Scott & Essie Hancock  
782 North 35<sup>th</sup> Avenue  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 213799-000

**PROPERTY LOCATION:** 782 North 35<sup>th</sup> Avenue  
Ridgefield, WA

**PETITION:** 777

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 441,881	\$ 332,800
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 441,881</b>	<b>BOE VALUE \$ 332,800</b>

Date of hearing: September 14, 2016 Recording ID#91416Hancock

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

Appellant:  
Scott Hancock

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 1,456 square feet, built in 1992 and is of average quality construction located on 10.02 acres.

The appellant stated that he was told by the assessor that the property is now considered prime developable but provided no explanation. He was told to file an appeal.

The appellant requested a value of \$181,095 for land, \$117,952 for improvements totaling \$299,047. On the petition the total was written as \$307,047 which does not add up correctly. The appellant referred to an action against a prior assessor that states the assessor is required to provide a grid of property values that shows a value that would directly support the subject property. The appellant believes the assessor is required to provide the grid which shows the value of the property.

The assessor provided a no value change letter explaining about prime developable land. The assessor did provide a list of prime land neighborhood sales. The Board found that two properties [#215825-000 & #213705-000] were comparable properties to the subject property. These properties sold for \$33,280 and \$36,100 per acre. Using a value of \$33,280 per acre provides a value of \$332,800 for the subject property.

**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 \$332,800 (using \$33,280 per acre) 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:** MILLER, GARY

Estate of Gary A. Miller Sr.  
C/O Ernest Nicholson  
500 Broadway Street, Suite 360  
Vancouver, WA 98660-3323

**ACCOUNT NUMBER:** 105145-000

**PROPERTY LOCATION:** 7318 NE 63<sup>rd</sup> Street  
Vancouver, WA

**PETITION:** 790

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 383,012	\$ 153,900
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 383,012</b>	<b>BOE VALUE \$ 153,900</b>

Date of hearing: September 14, 2016 Recording ID91416Miller

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:  
Ernest L. Nicholson, Representative & Gary Miller Jr.

Assessor:  
None

September 19, 2016

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

### continued FACTS AND FINDINGS

The subject property is a ranch style manufactured home with 1,848 square feet, built in 1988 and is of average plus quality construction located on 3.3 acres. There is also a class 3 outbuilding with 2,304 square feet and is of average construction quality.

Mr. Nicholson stated the property is severely impacted by wetlands and storm water retention due to recent development and road construction. A large portion of the property is underwater most of the year and this renders the property undevelopable. The appellant provided maps of wet areas on the property and pictures of the property showing a good portion of it covered in standing water for the majority of the year.

The appellant requested a value of \$142,808.

The assessor provided a list of prime land neighborhood sales and a map of the wetlands. The Board determined that a good portion of the land was considered wet and because of the setback requirements, the land would not be considered prime developable. A computation of increase from the prior year by 7.76% yields a value of \$153,900.

### 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 \$153,900 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:** DAHL, ROBERT EDWARD

Robert Dahl  
PO Box 1621  
Brush Prairie, WA 98604

**ACCOUNT NUMBER:** 203564-000

**PROPERTY LOCATION:** #4 Section 15, T3N, R3E WM  
Brush Prairie, WA

**PETITION:** 41

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 106,039	\$ 97,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 106,039</b>	<b>BOE VALUE \$ 97,000</b>

Date of hearing: September 14, 2016 Recording ID#91416Dahl

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
Robert Dahl

Assessor:  
None

September 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 5 acre parcel of land.

The appellant stated that he purchased the subject property and property #203597-000 in an arms-length transaction using a realtor in December of 2013 for \$350,000 for both properties. An appraisal was done by C. Deane Ellison of Ellison Appraisal Services as of November 14, 2013 showing a value of \$361,150. Using the appraisal and purchase price indexed by 7.76% you arrive at \$96,984 for the subject property.

The appellant requested a value of \$90,000.

The assessor provided a discussion that indicates this property was valued as not being a separate lot by the fee appraiser in 2013. Information on properties with acreage was provided for this property and property #203597-000 which shows values for combined acreage and improvements.

## 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 \$97,000 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:** DAHL, ROBERT EDWARD

Robert Dahl  
PO Box 1621  
Brush Prairie, WA 98604

**ACCOUNT NUMBER:** 203597-000

**PROPERTY LOCATION:** 167 NE 239<sup>th</sup> Avenue  
Brush Prairie, WA

**PETITION:** 42

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 119,014	\$ 119,014
Improvements	\$ 215,084	\$ 161,186
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 334,098</b>	<b>BOE VALUE \$ 280,200</b>

Date of hearing: September 14, 2016 Recording ID#91416Dahl

Hearing Location: Board of Equalization Hearing Room  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666

Attendees:

Board of Equalization Members:  
Daniel C. Weaver, Chairman  
John Marks  
Lisa Bodner

Appellant:  
Robert Dahl

Assessor:  
None

September 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is ranch style residence with 1,744 square feet, built in 1976 and is of average quality construction located on 10.01 acres.

The appellant stated that he purchased the property in an arms-length transaction using a realtor in December of 2013 for \$350,000 which was for this parcel and #203564-000. An appraisal was done by C. Deane Ellison of Ellison Appraisal Services as of November 14, 2013 showing a value of \$361,150. Using the appraisal and purchase price indexed by 7.76% you arrive at \$280,176 for the subject property.

The appellant requested a value of \$260,000.

The assessor provided a no value change letter, a list of 180 sales adjusted only for time, several pictures and a scatter graph. There are 4 properties with acreage of 10, 7, 9.58 & 9.77 which show adjusted sales prices of \$322,900, \$355,000, \$393,116 and \$469,876. The combined value of properties #203564-000 and #203597-000 increase from the 2014 value of \$350,000 would be \$377,200 which is consistent with the these values.

## 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 \$280,200 as of January 1, 2015.

**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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September 19, 2016

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

**PROPERTY OWNER:** PHILBROOK, CHRISTINE

Christine Philbrook  
5615 NE 139<sup>th</sup> Street  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 198793-000

**PROPERTY LOCATION:** #17 Section30 T3N, R2E WM  
Vancouver, WA

**PETITION:** 828

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 345,217	\$ 345,217
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 345,217</b>	<b>BOE VALUE \$ 345,217</b>

Date of hearing: September 14, 2016 Recording ID#91416Philbrook

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:  
Christine Philbrook & Brian Wolfe (attorney)

Assessor:  
None

September 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 7.88 acre parcel of land.

The appellants stated that there were no sales in the immediate area and this is a 73% increase in value. There was no other documentation submitted.

The appellant requested a value of \$278,332.

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 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 \$345,217 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:** PHILBROOK, JOHN R & WOLFE, BRIAN H  
CO TRUSTEES ½ INT

Christine Philbrook & John Philbrook & Brian Wolfe  
5615 NE 139<sup>th</sup> Street  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 198794-000

**PROPERTY LOCATION:** #18 Section30 T3N, R2E WM  
Vancouver, WA

**PETITION:** 829

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 888,004	\$ 888,004
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 888,004</b>	<b>BOE VALUE \$ 888,004</b>

Date of hearing: September 14, 2016 Recording ID#91416Philbrook

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:  
Christine Philbrook & Brian Wolfe (attorney)

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 20.30 acre parcel of land.

The appellants stated that there were no sales in the immediate area and this is a 359% increase in value. There was no other documentation submitted.

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

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 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 \$888,004 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:** PHILBROOK, JOHN R & WOLFE, BRIAN H  
CO TRUSTEES ½ INT

Christine Philbrook & John Philbrook & Brian Wolfe  
5615 NE 139<sup>th</sup> Street  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 198805-000

**PROPERTY LOCATION:** #36 Section30 T3N, R2E WM  
Vancouver, WA

**PETITION:** 830

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 881,815	\$ 881,815
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 881,815</b>	<b>BOE VALUE \$ 881,815</b>

Date of hearing: September 14, 2016 Recording ID#91416Philbrook

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:  
Christine Philbrook & Brian Wolfe (attorney)

Assessor:  
None

September 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 20.35 acre parcel of land.

The appellants stated that there were no sales in the immediate area and this is a 359% increase in value. There was no other documentation submitted.

The appellant requested a value of \$346,835.

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 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 \$881,815 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:** PHILBROOK, JOHN R & WOLFE, BRIAN H  
CO TRUSTEES ½ INT

Christine Philbrook & John Philbrook & Brian Wolfe  
5615 NE 139<sup>th</sup> Street  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 198806-000

**PROPERTY LOCATION:** #37 Section 30 T3N, R2E WM  
Vancouver, WA

**PETITION:** 831

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 705,385	\$ 705,385
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 705,385</b>	<b>BOE VALUE \$ 705,385</b>

Date of hearing: September 14, 2016 Recording ID#91416Philbrook

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:  
Christine Philbrook & Brian Wolfe (attorney)

Assessor:  
None

September 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 15.57 acre parcel of land.

The appellants stated that there were no sales in the immediate area and this is a 422% increase in value. There was no other documentation submitted.

The appellant requested a value of \$327,109.

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 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 \$705,385 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:** PHILBROOK, JOHN R & WOLFE, BRIAN H  
CO TRUSTEES ½ INT

Christine Philbrook & John Philbrook & Brian Wolfe  
5615 NE 139<sup>th</sup> Street  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 198844-000

**PROPERTY LOCATION:** 5615 NE 139<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 832

**ASSESSMENT YEAR:** 2015 (Valued January 1, 2015)

**TAXES PAYABLE IN:** 2016

The Board of Equalization for Clark County Washington was duly convened on July 15, 2015 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 1,310,967	\$ 1,310,967
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 1,310,967</b>	<b>BOE VALUE \$ 1,310,967</b>

Date of hearing: September 14, 2016 Recording ID#91416Philbrook

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:  
Christine Philbrook & Brian Wolfe (attorney)

Assessor:  
None

September 19, 2016

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 30.15 acre parcel of land.

The appellants stated that there were no sales in the immediate area and this is a 263% increase in value. There was no other documentation submitted.

The appellant requested a value of \$348,192.

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 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 \$1,310,967 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