

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PHILLIPS, GARY W

Gary W. Phillips
PO Box 87548
Vancouver, WA 98687

ACCOUNT NUMBER: 198796-000

PROPERTY LOCATION: 13603 NE 50th Avenue
Vancouver, WA

PETITION: 816

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	\$ 1,294,134	\$ 1,294,134
Improvements	\$ 773,034	\$ 773,034
Personal property		
Minerals		
ASSESSED VALUE	\$ 2,067,168	BOE VALUE \$ 2,067,168

Date of hearing: September 15, 2016 Recording ID#91516Phillips816

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:
Gary Phillips and Brian Wolfe (Attorney)

Assessor:
Peter VanNortwick

September 19, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,904 square feet, built in 2007 and is of excellent quality construction located on 28.3 acres.

The appellant stated that he had no testimony for this appeal.

The appellant requested a value of \$1,060,000.

The assessor provided no information.

DECISION

The Board, after carefully reviewing the information and lack of 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 \$2,067,168 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

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 19, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PHILLIPS, GARY W

Gary W. Phillips
PO Box 87548
Vancouver, WA 98687

ACCOUNT NUMBER: 198856-000

PROPERTY LOCATION: 13705 NE 50th Avenue
Vancouver, WA

PETITION: 817

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	\$ 545,600	\$ 545,600
Improvements	\$ 136,800	\$ 136,800
Personal property		
Minerals		
ASSESSED VALUE	\$ 682,400	BOE VALUE \$ 682,400

Date of hearing: September 15, 2016 Recording ID#91516Phillips817

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:
Gary Phillips and Brian Wolfe (Attorney)

Assessor:
Peter VanNortwick

September 19, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,452 square feet, built in 1867 and is of average quality construction located on 5.01 acres zoned Neighborhood Commercial (C-2). A three acre portion with the home of the subject was approved by the Clark County Historic Preservation Commission and is listed in the Clark County Heritage Register.

The appellant and his attorney stated that comparable sales support a lower value. They verbally provided 4 sales [#188710-000, \$349,000 (\$1.43 per square foot); #214429-000, \$293,000 (\$1.35 per square foot); #196021-000, \$592,500 (\$2.72 per square foot); and #263338-000, \$395,000 (\$1.81 per square foot)]. The subject was purchased in April of 2010 for \$1,000,000 (\$7.88 per square foot after allocating out \$310,000 for the house and 3 acres).

The appellant requested a value of \$230,000.

The assessor provided a written response that values 2.01 acres of the 5.01 acres as C-2 commercial property based on a list of 14 commercial properties sold in 2011, 2012, 2013, 2014, 2015 & 2016. The sale prices of the 14 properties ranged from \$3.30 to \$14.98 per square foot. The subject 2.01 acres were valued at \$4.25 per square foot or \$372,400 in total. The remaining 3 acres were valued on the basis of residential property with a home of 2,000 square feet or less. The assessor provided a list of 24 comparable properties of which 11 sold in 2014 and 2 in the first 2 months of 2015 with sale prices ranging from \$265,000 to \$339,000. The subject three acres, including the house, is valued by the assessor at \$310,000. The combined assessed value is \$682,400.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

DECISION

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

Certified value of the subject property is sustained at \$682,400 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

Daniel C. Weaver, Chairman

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September 19, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GASSAWAY, BEN F JR & GASSAWAY, RHODA J

June Gassaway
2700 Lea View Court
Vancouver, WA 98663

ACCOUNT NUMBER: 100658-236

PROPERTY LOCATION: 2700 Lea View Court
Vancouver, WA

PETITION: 546

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	\$ 150,000	\$ 150,000
Improvements	\$ 252,833	\$ 135,000
Personal property		
Minerals		
ASSESSED VALUE	\$ 402,833	BOE VALUE \$ 285,000

Date of hearing: September 15, 2016 Recording ID#91516Gassaway546

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:
June Gassaway & Marguerite Matusak

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 1,624 square feet with a 1,624 square foot basement, built in 1968 and is of average quality construction located on .51 acres.

The appellant stated that the house has not been updated. There are stress fractures in every room, windows do not open properly, basement ceiling has large holes and water damage, kitchen floor has water damage that leaked into the basement. The pool has electrical issues and cannot be used. It has zero value. She has a bid from Right Turn Construction to repair the roof (including tearing off 3 layers and add gutters), furnace, kitchen floor and subfloor, windows, deck and cover all totaling \$62,000. The appellant provided 48 properties for comparison. There were 5 properties (#18142028, #18148014, #100886035, #18665660 & #18665560) that had similar characteristics to the subject property and had sale prices ranging from \$227,000 to \$324,500.

The appellant requested a value of \$50,000 for land, \$152,833 for improvements totaling \$202,833.

The assessor provided 341 sales adjusted for time only, a property appraisal information sheet, a scatter graph showing all property sale prices and a stipulation letter suggesting a value of \$351,868.

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 \$285,000 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

Daniel C. Weaver, Chairman

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September 19, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GASSAWAY, BEN F JR & GASSAWAY, RHODA J

June Gassaway
2700 Lea View Court
Vancouver, WA 98663

ACCOUNT NUMBER: 100658-242

PROPERTY LOCATION: 4504 NE 28th Avenue
Vancouver, WA

PETITION: 547

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	\$ 75,000	\$ 75,000
Improvements	\$ 176,146	\$ 125,000
Personal property		
Minerals		
ASSESSED VALUE	\$ 251,146	BOE VALUE \$ 200,000

Date of hearing: September 15, 2016 Recording ID#91516Gassaway547

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:
June Gassaway & Marguerite Matusak

Assessor:
None

September 19, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued FACTS AND FINDINGS

The subject property is bi level/split entry residence with 1,300 square feet with a 780 square foot basement, built in 1969 and is of average quality construction located on .21 acres.

The appellant stated that the house has not been updated. There is black mold downstairs and upstairs, there is asbestos and numerous other issues listed on the home inspection report performed by Pillar to Post July 27, 2015. The appellant estimated the total cost to repair and update would be approximately \$50,000. An appraisal submitted was completed by Jo Ellen Jarvis of Jarvis Appraisal Company as of July 3, 2015 listing a value of \$200,000.

The appellant requested a value of \$35,000 for land, \$100,000 for improvements totaling \$135,000.

The assessor provided 341 sales adjusted for time only, a property appraisal information sheet, a scatter graph showing all property sale prices and a stipulation letter suggesting a value of \$225,507.

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 \$200,000 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

Daniel C. Weaver, Chairman

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September 19, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: REEVES, GARY DAVID & REEVES, GLENDA B
TRUSTEE

Gary & Glenda Reeves
7720 NE 14th Street
Vancouver, WA 98664

ACCOUNT NUMBER: 29378-013

PROPERTY LOCATION: #27 Philip Christ DLC
Vancouver, WA

PETITION: 680

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	\$ 90,431	\$ 90,431
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
ASSESSED VALUE	\$ 90,431	BOE VALUE \$ 90,431

Date of hearing: September 15, 2016 Recording ID91516Reeves

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 1 acre parcel.

The appellant stated on the petition that the zoning on this property was changed to R-4 without regard to topography or accessibility. After studying the assessor reports things gradually began to become clear. Since the methodology is now understood, he feels that the assessed value of the two lots together is not that unreasonable.

The appellant requested a value of \$20,000.

The assessor provided 146 sales adjusted for time only, several maps, a chart showing the lots assessed separate vs together and a 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 \$90,431 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

Daniel C. Weaver, Chairman

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September 19, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: REEVES, GARY DAVID & REEVES, GLENDA B
TRUSTEE

Gary & Glenda Reeves
7720 NE 14th Street
Vancouver, WA 98664

ACCOUNT NUMBER: 29378-021

PROPERTY LOCATION: #38 Philip Christ DLC
Vancouver, WA

PETITION: 681

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	\$ 63,811	\$ 63,811
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
ASSESSED VALUE	\$ 63,811	BOE VALUE \$ 63,811

Date of hearing: September 15, 2016 Recording ID91516Reeves

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 .45 acre parcel.

The appellant stated on the petition that the zoning on this property was changed to R-4 without regard to topography or accessibility. After studying the assessor reports things gradually began to become clear. Since the methodology is now understood, he feels that the assessed value of the two lots together is not that unreasonable.

The appellant requested a value of \$15,000.

The assessor provided 38 sales adjusted for time only however the subject property listed is the wrong parcel, several maps, a chart showing the lots assessed separate vs together and a 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 \$63,811 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

Daniel C. Weaver, Chairman

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