

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ROLLES, SUSAN MARIE

Susan Rolles
20410 Murphy Road
Bend, OR 97702

ACCOUNT NUMBER: 37913-416

PROPERTY LOCATION: 9000 Mt Hood Avenue
Vancouver, WA

PETITION: 821

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	\$ 81,514	\$ 81,514
Improvements	\$ 153,019	\$ 118,486
Personal property		
Minerals		
ASSESSED VALUE	\$ 234,533	BOE VALUE \$ 200,000

Date of hearing: August 9, 2016 Recording ID#80916Rolles

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

August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a split level residence with 1,236 square feet, and a 576 square foot finished basement, built in 1973 and is of average quality construction located on .26 acres.

The appellant stated that the house has no upgrades and is dated. It sits lower than grade which creates drainage issues making it hard to sell. A realtor looked at the house in March 2015 and said they could sell for around \$200,000. There were four comparable sales provided [#166818-000, \$200,000; #36359-124, \$170,000; #36359-166, \$195,000; and #110534-008, \$220-600].

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

The assessor provided no information.

Using the appellant's comparable sales, the Board finds that #16688-000 & #3659-124 most resemble the subject property.

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 \$200,000 as of January 1, 2015.

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

Mailed on August 18, 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.

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August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GEORGE, DANIEL H & GEORGE, LINDSEY ANNE

Daniel & Lindsey George
701 NE 154th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 185408-000

PROPERTY LOCATION: 701 NE 154th Street
Vancouver, WA

PETITION: 825

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	\$ 156,783	\$ 156,783
Improvements	\$ 132,768	\$ 83,217
Personal property		
Minerals		
ASSESSED VALUE	\$ 289,551	BOE VALUE \$ 240,000

Date of hearing: August 9, 2016 Recording ID#80916George

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:
Lindsey George

Assessor:
None

August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,400 square feet and a 1,080 square foot unfinished daylight basement, built in 1945 and is of fair quality construction located on 1.50 acres.

The appellant stated that the house is in poor condition. It needs the foundation fixed, roof replaced, siding repairs, basement beams, driveway etc. The contractors have told them the repairs out value the home value. They are building a new home on the property and once done will use this building as storage. An appraisal by Tiffany L. Penny as of July 16, 2015 was submitted showing a value of \$235,000. They purchased the home in July of 2014 for \$240,000.

The appellant requested a value of \$235,000.

The assessor provided no 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 \$240,000 as of January 1, 2015.

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

Mailed on August 18, 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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August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MINOR, BRIAN C & DARICE E

Brian & Darice Minor
14003 SE 35th Loop
Vancouver, WA 98683

ACCOUNT NUMBER: 46830-000

PROPERTY LOCATION: 801 West McLoughlin Blvd
Vancouver, WA

PETITION: 827

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	\$ 90,440	\$ 90,440
Improvements	\$ 118,132	\$ 49,560
Personal property		
Minerals		
ASSESSED VALUE	\$ 208,572	BOE VALUE \$ 140,000

Date of hearing: August 9, 2016 Recording ID#80916Minor

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:
Brian Minor

Assessor:
None

August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,400 square feet, built in 1920 and is of average quality construction located on .09 acres.

The appellant stated there is failed post and beam foundation, the power is disconnected due to unsafe knob and tube wiring, there is a failed waterline so there is no water and the house has no heat source. There has been some work done on the garage but no repairs have been started on the house.

The appellant requested a value of \$140,000. This amount approximates the value assigned by the Board in the prior year plus the value of the improvements to the garage.

The assessor provided no 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 \$140,000 as of January 1, 2015.

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

Mailed on August 18, 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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August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GATES, JOAN H.

Joan Gates Estate / Kelli Shelton
8911 Fox Ridge Lane SE
Olympia, WA 98513

ACCOUNT NUMBER: 117899-174

PROPERTY LOCATION: 10912 NE Hazel Dell Avenue
Vancouver, WA

PETITION: 833

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	\$ 432,927	\$ 280,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
ASSESSED VALUE	\$ 432,927	BOE VALUE \$ 280,000

Date of hearing: August 9, 2016 Recording ID#80916Gates

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

August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,170 square feet, built in 1960 and is of average quality construction located on 2.51 acres.

The appellant stated that the home has fallen into disrepair. She agrees with the zero value posed by the assessor for the house. However, the increase in land value is unwarranted. An appraisal by Appraisal and Consulting Group, LLC as of October 23, 2014 was submitted, showing a value of \$280,000 for just the land. The property was sold for \$330,000 in April 2016.

The appellant requested a value of \$280,000.

The assessor provided no information.

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 \$280,000 as of January 1, 2015.

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

Mailed on August 18, 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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August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ERICKSON, STEVEN & ERICKSON, LORRIE

Steve & Lorrie Erickson
27301 NE Diamond Ridge Road
Camas, WA 9807

ACCOUNT NUMBER: 170698-000

PROPERTY LOCATION: 27301 NE Diamond Ridge Road
Camas, WA

PETITION: 834

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	\$ 283,546	\$ 210,000
Improvements	\$ 350,201	\$ 350,200
Personal property		
Minerals		
ASSESSED VALUE	\$ 633,747	BOE VALUE \$ 560,200

Date of hearing: August 9, 2016 Recording ID#80916Erickson

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:
Steve Erickson

Assessor:
None

August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued FACTS AND FINDINGS

The subject property is a two story residence with 2,977 square feet, built in 2014 and is of good quality construction located on 10 acres.

The appellant stated that there were better comparable sales. The comparable land sales in 2014 and 2015 submitted by the appellant are [#170700-000, \$212,500; #170706-000, \$210,000;]. The appellant did not dispute the value of the improvements.

The appellant requested a value of \$555,200.

The assessor provided no 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 \$560,200 (\$210,000 for land and \$350,200 for improvements) as of January 1, 2015.

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

Mailed on August 18, 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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August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ODDY, ALBERT H. & ODDY, M. ELENA

Albert & Elena Oddy
1912 NE 123rd Avenue
Vancouver, WA 98684

ACCOUNT NUMBER: 163858-000

PROPERTY LOCATION: 1912 NE 123rd Avenue
Vancouver, WA

PETITION: 835

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	\$ 73,500	\$ 73,500
Improvements	\$ 301,027	\$ 256,500
Personal property		
Minerals		
ASSESSED VALUE	\$ 374,527	BOE VALUE \$ 330,000

Date of hearing: August 9, 2016 Recording ID#80916Oddy

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:
Albert Oddy

Assessor:
None

August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,044 square feet, built in 1993 and is of good quality construction located on .27 acres.

The appellant stated that the Board of Equalization changed his value in 2014 from \$366,396 down to \$306,000. His understanding and belief was that value would be used as a basis for the next years' value. This is not the case. He reiterated that the home was missing fixtures and a broken A/C that still has not been replaced. The house was covered with LP siding that had not been remedied. The Board recommended that the appellant get bids on repairing or replacing the LP siding to submit for future valuations. The value from the prior year of \$306,000 trended to 2015 at 7.76% would be \$330,000.

The appellant requested a value of \$312,790.

The assessor provided no 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 \$330,000 as of January 1, 2015.

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

Mailed on August 18, 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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August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRASKETT, JERILYN & MATTSON, RANDALL W SR

Jerilyn Braskett & Randall Mattson Sr
7811 NE 252nd Street
Battle Ground, WA 98604

ACCOUNT NUMBER: 119592-870

PROPERTY LOCATION: 6416 NE 105th Circle
Vancouver, WA

PETITION: 156

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	\$ 65,000	\$ 65,000
Improvements	\$ 158,543	\$ 158,543
Personal property		
Minerals		
ASSESSED VALUE	\$ 223,543	BOE VALUE \$ 223,543

Date of hearing: August 9, 2016 Recording ID#80916Braskett156

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:
Jerilyn Braskett

Assessor:
None

August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,974 square feet, built in 1997 and is of fair plus quality construction located on .16 acres.

The appellant stated that there are few good comps in this neighborhood. The assessor used 10100 NE 65th selling in October 2014 for \$250,000 but this property is 200 square feet larger than her home. Three comparables were submitted [#156198-070, \$219,500; #119592-838, \$197,500; and #119592-882, \$230,000]. Sale of property #119592-838 does not show up as a sale in the Clark County records. The other two properties are valid comparable properties. Property #156198-070 and #119592-882 would support the value assigned by the assessor.

The appellant requested a value of \$215,666.

The assessor provided a list of 54 property sales and a property appraisal information sheet.

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 \$223,543 as of January 1, 2015.

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

Mailed on August 18, 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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August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRASKETT, JERILYN & MATTSON, RANDALL W SR

Jerilyn Braskett & Randall Mattson Sr
7811 NE 252nd Street
Battle Ground, WA 98604

ACCOUNT NUMBER: 144961-048

PROPERTY LOCATION: 2012 NE 95th Street
Vancouver, WA

PETITION: 157

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	\$ 52,500	\$ 52,500
Improvements	\$ 127,535	\$ 112,500
Personal property		
Minerals		
ASSESSED VALUE	\$ 180,035	BOE VALUE \$ 165,000

Date of hearing: August 9, 2016 Recording ID#80916Braskett157

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:
Jerilyn Braskett

Assessor:
None

August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,798 square feet, built in 2002 and is of fair plus quality construction located on .08 acres.

The appellant stated that she used 2 comparable properties from the subject neighborhood of Tenny Creek [#144961-176, \$160,000; and #144961-174, \$165,000].

The appellant requested a value of \$174,272 on the petition but revised the requested value to \$157,378 based on an average of property values submitted by her and the assessor.

The assessor provided a list of 64 property sales, a recommended value of \$174,272, and a property appraisal information sheet.

The two comparable properties listed by the appellant and property #144961-174 listed on the assessors sales list all indicate a value of \$165,000.

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 \$165,000 as of January 1, 2015.

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

Mailed on August 18, 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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August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRASKETT, JERILYN & MATTSON, RANDALL W SR

Jerilyn Braskett & Randall Mattson Sr
7811 NE 252nd Street
Battle Ground, WA 98604

ACCOUNT NUMBER: 144961-050

PROPERTY LOCATION: 2016 NE 95th Street
Vancouver, WA

PETITION: 158

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	\$ 52,500	\$ 52,500
Improvements	\$ 133,878	\$ 112,500
Personal property		
Minerals		
ASSESSED VALUE	\$ 186,378	BOE VALUE \$ 165,000

Date of hearing: August 9, 2016 Recording ID#80916Braskett158

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:
Jerilyn Braskett

Assessor:
None

August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,866 square feet, built in 2002 and is of fair plus quality construction located on .08 acres.

The appellant stated that she used 2 comparable properties from the subject neighborhood Tenny Creek [#144961-176, \$160,000; and #144961-174, \$165,000].

The appellant requested a value of \$180,302 on the petition but revised the requested value to \$157,378 based on an average of property values submitted by her and the assessor.

The assessor provided a list of 64 property sales, a recommended value of \$180,302, and a property appraisal information sheet.

The two comparable properties listed by the appellant and property #144961-174 listed on the assessors all indicate a value of \$165,000.

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 \$165,000 as of January 1, 2015.

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

Mailed on August 18, 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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August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRASKETT, JERILYN & MATTSON, RANDALL W SR

Jerilyn Braskett & Randall Mattson Sr
7811 NE 252nd Street
Battle Ground, WA 98604

ACCOUNT NUMBER: 227417-000

PROPERTY LOCATION: 7811 NE 252nd Street
Battle Ground, WA

PETITION: 159

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	\$ 164,109	\$ 164,109
Improvements	\$ 87,076	\$ 87,076
Personal property		
Minerals		
ASSESSED VALUE	\$ 251,185	BOE VALUE \$ 251,185

Date of hearing: August 9, 2016 Recording ID#80916Braskett159

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:
Jerilyn Braskett

Assessor:
None

August 18, 2016

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,154 square feet, built in 2002 and is of fair quality construction located on 3.88 acres.

The appellant stated that she is not contesting the structure value. She used 10 comparable land sales ranging from 2 acres for \$122,760 to 5.45 acres for \$145,000. Properties #197465-000, #200598-000, #192818-007 with values of \$159,983, \$170,000 and \$170,000 are found to be most relevant comparable properties because of the date of sale and size of property.

The appellant requested a value of \$207,954 on the original petition but revised the requested value to \$234,293 with land at \$147,217 and improvements unchanged at \$87,076.

The assessor provided a property list of 103 properties, a property appraisal information sheet and discussed the sale of 2 acre, 2.5 acre and 1.06 acres properties #227467-000, #226836-000 and #986034-171 which sold for \$155,000, \$175,000 and \$239,900. The assessor recommended no change in the land value.

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 \$251,185 as of January 1, 2015.

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

Mailed on August 18, 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.

August 18, 2016