PROPERTY OWNER: AHSAN, MUHAMMAD & AHSAN, FAIZA

Muhammad & Faiza Ahsan 4100 SE 201st Avenue Camas, WA 98607

ACCOUNT NUMBER: 197667-000

PROPERTY LOCATION: #50 Section 25 Township 3 North Range 2 East WM Brush Prairie, WA

PETITION :	209
ASSESSMENT YEAR:	2016 (Valued January 1, 2016)
TAXES PAYABLE IN:	2017

ASSE	SSI	ED VALUE	BOARD OF EQU (BOE) VAL		ATION
Land	\$	148,733		\$	91,067
Improvements Personal property	\$	0		\$	0
Minerals					
ASSESSED VALUE	\$	148,733	BOE VALUE	\$	91,067
Date of hearing:	Ja	nuary 26, 2017	Recording ID#1262	2017A	hsan
Hearing Location:	13	oard of Equalizatio 00 Franklin Street ancouver, WA 986	, Suite 650		
Attendees:					
Board of Equalization					
Daniel C. We	ave	r, Chairman			
John Marks					
Lisa Bodner					
Appellant:					
Muhammad A	Ahsa	n			
Assessor:					
None					

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION continued FACTS AND FINDINGS

The subject property is a 9.97 acre parcel of land.

The appellant stated that his property is still landlocked and he has no access, therefore he feels there is a zero value since he cannot use it. A letter from his attorney, Zachary H. Stoumbos of Landerholm Legal Advisors, affirms that there is a lawsuit in order to obtain/confirm access across the adjoining parcel. The cost of the lawsuit and other fees will exceed \$95,000.

The appellant requested a value of \$0.

The assessor provided a cover letter recommending changing the assessed value to \$91,067 due to an adjustment of \$-95,000 applied for cost to cure in regards to gaining access to the subject property. However the original 2016 assessment was \$148,733 - \$95,000 = \$53,733. The information from the assessor is not clear but based on other information about the property, the original property at full value would have been higher than the \$148,733 and the \$95,000 would be deducted from that higher 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 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 \$91,067 as of January 1, 2016.

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

Mailed on February 7, 2017 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, <u>www.clark.wa.gov/boardofequalization</u>, the assessor's office or the Washington State Board of Tax Appeals.

PROPERTY OWNER: WEISS, JONATHAN D & WEISS, EMILY A

Jonathan & Emily Weiss 14306 NW 52nd Avenue Vancouver, WA 98685

ACCOUNT NUMBER: 183708-064

PROPERTY LOCATION: 14306 NW 52nd Avenue Vancouver, WA

PETITION :	208
ASSESSMENT YEAR:	2016 (Valued January 1, 2016)
TAXES PAYABLE IN:	2017

A	SSESSI	ED VALUE	BOARD OF EG (BOE) VA	-	ATION
Land	\$	161,280		\$	161,280
Improvements	\$	592,129		\$	592,129
Personal property					
Minerals	<u>ф</u>	752 400		ሰ	772 400
ASSESSED VALUE	\$	753,409	BOE VALUE	\$	753,409
Date of hearing:	Ja	nuary 26, 2017	Recording ID#1	262017W	Veiss
Hearing Location:	Вс	oard of Equaliza	tion Hearing Room		
		00 Franklin Stre incouver, WA 9	,		
Attendees:					
Board of Equaliz	zation M	embers:			
Daniel C	. Weaver	r, Chairman			
John Ma	rks				
Lisa Bod	ner				
Appellant:					
None					
Assessor:					
None					

FACTS AND FINDINGS

The subject property is a 2 story residence with 4,541 square feet, built in 2003 and is of very good quality construction on .41 acres.

The appellants stated on the petition that the home at 14310 (next door) has 3,392 square feet with 3 bedrooms, 2.5 baths and sold in February of 2016 for \$575,000. There was no other documentary evidence submitted.

The appellant requested a value of \$696,255.

The assessor provided a list of 6 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The 6 properties ranged in size from 3,211 to 5,494 square feet and in adjusted sale value from \$591,560 to \$837,752.

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 \$753,409 as of January 1, 2016.

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

Mailed on February 7, 2017 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, <u>www.clark.wa.gov/boardofequalization</u>, the assessor's office or the Washington State Board of Tax Appeals.

PROPERTY OWNER: ROBERTS, NEAL A TRUSTEE

Neal Roberts 1720 Carlyle Avenue Santa Monica, CA 90402

ACCOUNT NUMBER: 54920-000

PROPERTY LOCATION: 2007 Harney Street Vancouver, WA

PETITION :	213
ASSESSMENT YEAR:	2016 (Valued January 1, 2016)
TAXES PAYABLE IN:	2017

	ASSESS	ED VALUE	BOARD OF EQU (BOE) VA		ATION
Land	\$	105,897		\$	105,897
Improvements	\$	149,862		\$	149,862
Personal property					
Minerals				•	
ASSESSED VALUE	\$	255,759	BOE VALUE	\$	255,759
Date of hearing:	Ja	nuary 26, 2017	RecordingID#1262	017Rob	erts
Hearing Location:	13	oard of Equaliza 300 Franklin Str ancouver, WA 9			
Attendees:					
Board of Equa	lization M	lembers:			
		r, Chairman			
John N					
Lisa B	odner				
Appellant:					
	oberts and	Melissa Jawor	owski by teleconferen	ce	
Assessor:					
None					

FACTS AND FINDINGS

The subject property is a ranch style residence with 935 square feet with a 727 square foot basement, built in 1910 and is of average quality construction located on .1 acres.

The appellant stated that the home was purchased in November of 2013 for \$116,000. Six comparable sales were submitted [#55430-000 which sold for \$184,500 in April 2016; #56700-000 which sold for \$172,790 in October 2013; #56090-000 which sold for \$184,370 in November 2012; #55020-000 which sold for \$185,000 in June of 2012; #55430-000 which sold for \$184,500 in April of 2016; #54220-000 which sold for \$160,000 in September 2015; and #56270-000 which sold for \$182,500 in July 2015]. They said this area South of Mill Plain is a bad area compared to the North side.

The appellant requested a value of \$190,000. The first 3 appellant comparable properties were sold in 2012 and 2013 and would sell for higher current values based on increases in property values in 2013, 2014 and 2015.

The assessor provided a list of 126 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The assessor highlighted 5 properties that clearly compare to the subject property with values ranging from \$251,594 to \$294,587.

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 \$255,759 as of January 1, 2016.

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

Mailed on February 7, 2017 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, <u>www.clark.wa.gov/boardofequalization</u>, the assessor's office or the Washington State Board of Tax Appeals.

PROPERTY OWNER: SOH, BIN TECK & LU, LI WEN

Bin Teck Soh & Liwen Lu 4910 NW Highpoint Drive Camas, WA 98607

ACCOUNT NUMBER: 125606-056

PROPERTY LOCATION: 4910 NW Highpoint Drive Camas, WA

PETITION :	221
ASSESSMENT YEAR:	2016 (Valued January 1, 2016)
TAXES PAYABLE IN:	2017

A	SSESSI	ED VALUE	BOARD OF EQU (BOE) VAI		ATION
Land	\$	146,000		\$	146,000
Improvements	\$	537,563		\$	449,000
Personal property					
Minerals					
ASSESSED VALUE	\$	683,563	BOE VALUE	\$	595,000
Date of hearing:	Ja	nuary 26, 2017	Recording ID#126	52017S	oh
Hearing Location:		1	tion Hearing Room		
		00 Franklin Stre	,		
	Va	incouver, WA 9	8666		
Attendees:					
Board of Equali					
		r, Chairman			
John Ma	rks				
Lisa Boc	lner				
Appellant:					
Bin Teck	x Soh				
Assessor:					
None					

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,574 square feet with a 1,622 square foot basement, built in 2004 and is of very good minus quality construction located on .2251 acres.

The appellant stated that the neighboring houses are not selling or are selling for a low per square foot price. Properties in the neighborhood are taking 4-10 months to sell at \$150 per square foot. Four comparable sales were submitted [#125606-088 which sold for \$755,000 in November 2015; #125662-026 which sold for \$763,200 in July 2016; #125606-042 which sold for \$700,000 in December 2015; and #125606-086 which was listed for \$700,000 then reduced to \$655,000 and then taken off the market due to no offers]. The three properties that sold were at \$150 to \$164 per square foot, including the square footage of all floors including the basement.

The appellant requested a value of \$550,000. Raising the 2015 value at 11.52% gives a value of \$595,000 (\$176 per total square foot).

The assessor provided a list of 192 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The assessor highlighted 4 properties that ranged in adjusted sale value from \$613,000 to \$900,000 (\$144 to \$177 per square foot of total space).

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 \$595,000 as of January 1, 2016.

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

Mailed on February 7, 2017 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, <u>www.clark.wa.gov/boardofequalization</u>, the assessor's office or the Washington State Board of Tax Appeals.

PROPERTY OWNER: MONDAY, DARYL & MONDAY, STACY

Daryl & Stacy Monday 20905 NE 96th Avenue Battle Ground, WA 98604

ACCOUNT NUMBER: 192657-000

PROPERTY LOCATION: 20905 NE 96th Avenue Battle Ground, WA

PETITION :	224
ASSESSMENT YEAR:	2016 (Valued January 1, 2016)
TAXES PAYABLE IN:	2017

ASSE	SSI	ED VALUE	BOARD OF EQU. (BOE) VAL		ATION
Land	\$	212,954		\$	212,954
Improvements	\$	515,753		\$	457,046
Personal property Minerals					
ASSESSED VALUE	\$	728,707	BOE VALUE	\$	670,000
Date of hearing:	Ja	nuary 26, 2017	Recording ID#1262	2017N	Ionday
Hearing Location:	13	oard of Equalizatio 00 Franklin Street ancouver, WA 986	, Suite 650		
Attendees:		,			
Board of Equalization	n M	embers:			
Daniel C. We	ave	r, Chairman			
John Marks					
Lisa Bodner					
Appellant:					
Daryl Monda	у				
Assessor:					
None					

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION continued FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,382 square feet, built in 2002 and is of good plus quality construction located on 5 acres.

The appellant stated that the assessed value is over stated based on the sales over the last 18 months. Four comparable sales were submitted [#203581-024 which sold for \$620,000 in February of 2015; #184779-000 which sold for \$871,000 in June 2015; #170426-000 which sold for \$550,000 in November 2015; and #192668-000 which sold for \$614,000 in June of 2015]. The properties sold for \$181 to \$229 per square footage on the main and upper level.

The appellant requested a value of \$670,000 (\$198 per square foot of main and upper level). The assessed value of the subject property is \$215 per square foot.

The assessor provided a list of 4 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The properties ranged in adjusted sale value from \$602,952 to \$738,840 (\$193 to \$216 per square foot).

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 \$670,000 as of January 1, 2016.

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

Mailed on February 7, 2017 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, <u>www.clark.wa.gov/boardofequalization</u>, the assessor's office or the Washington State Board of Tax Appeals.

PROPERTY OWNER: RAMANATHAN, RAMANATHAN & RAMANATHAN,

ALAMELU

Ramanthan & Alamelu Ramanthan 3217 NW Lacamas Drive Camas, WA 98607

ACCOUNT NUMBER: 92232-816

PROPERTY LOCATION: 1840 NW Lacamas Drive Camas, WA

PETITION :	206
ASSESSMENT YEAR:	2016 (Valued January 1, 2016)
TAXES PAYABLE IN:	2017

ASSE	SSI	ED VALUE	BOARD OF EQUA (BOE) VAL		LATION
Land	\$	228,000		\$	228,000
Improvements	\$	460,219		\$	414,400
Personal property Minerals					
ASSESSED VALUE	\$	688,219	BOE VALUE	\$	642,400
Date of hearing:	Ja	nuary 26, 2017	Recording ID#1262	:017R	amanthan
Hearing Location:	Bo	oard of Equalization	n Hearing Room		
		00 Franklin Street,			
	Va	ancouver, WA 986	66		
Attendees:					
Board of Equalization					
Daniel C. We	ave	r, Chairman			
John Marks					
Lisa Bodner					
Appellant:					
Ramanthan R	ama	anthan			
Assessor:					
None					

FACTS AND FINDINGS

The subject property is a 2 story residence with 3,320 square feet, built in 1995 and is of very good minus quality construction located on .31 acres.

The appellant stated that the property was on sale for the past 9 months and with a list price of \$649,000 there was not one offer. The real estate agents value it around \$550,000 - \$599,000. The home is 20 years old and needs many updates.

The appellant requested a value of \$580,000. Adjusting the 2015 value by 11.52% provides a value of \$642,400 which is lower than the last asking price but still higher than the real estate agent suggested price.

The assessor provided a list of 192 sales adjusted only for time and a cover letter recommending no adjustment to the assessed 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 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 \$642,400 as of January 1, 2016.

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

Mailed on February 7, 2017 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, <u>www.clark.wa.gov/boardofequalization</u>, the assessor's office or the Washington State Board of Tax Appeals.

PROPERTY OWNER: RAMANATHAN, RAMANATHAN & RAMANATHAN,

ALAMELU

Ramanthan & Alamelu Ramanthan 3217 NW Lacamas Drive Camas, WA 98607

ACCOUNT NUMBER: 110186-966

PROPERTY LOCATION: 3217 NW Lacamas Drive Camas, WA

PETITION:207ASSESSMENT YEAR:2016 (Valued January 1, 2016)TAXES PAYABLE IN:2017

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 328,000		\$ 328,000
Improvements	\$ 1,009,084		\$ 809,500
Personal property			
Minerals			
ASSESSED VALUE	£ \$1,337,084	BOE VALUE	\$ 1,137,500
Date of hearing:	January 26, 2017	Recording ID#126	52017Ramanthan
Hearing Location:	1300 Franklin Stree	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:			
Ramanthan Ramanthan			
Assessor:			
None			

continued FACTS AND FINDINGS

The subject property is a 1.5 story residence with 6,380 square feet, built in 200 and is of excellent quality construction located on .46 acres.

The appellant stated that this property was for sale for several years and he purchased it in June of 2015 for \$1,020,000. It is not looking over the lake or golf course. A broker opinion of value was submitted and three recent sales were noted [#92232-750 which sold for \$1,025,000 in April 2016; #92232-752 which sold for \$1,050,000 in October of 2016; and #92232-660 which sold for \$2,000,000 in December 2016]. These all are located on the lake with outstanding views. The last is a brand new custom home that was custom built.

The appellant requested a value of \$1,060,000. The purchase price of \$1,020,000 in July of 2015 rolled forward to the assessment date at 11.52% provides a value of \$1,137,500.

The assessor provided a list of 192 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The assessor suggested the sale price adjusted for time is likely the best value indicator of 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 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 \$1,137,500 as of January 1, 2016.

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

Mailed on February 7, 2017 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, <u>www.clark.wa.gov/boardofequalization</u>, the assessor's office or the Washington State Board of Tax Appeals.