

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

**PROPERTY OWNER:** HUFFMAN, EDWARD L & HUFFMAN, KELLY L

Edward & Kelly Huffman  
40508 NE 186<sup>th</sup> Avenue  
Amboy, WA 98601

**ACCOUNT NUMBER:** 275743-000

**PROPERTY LOCATION:** 40508 NE 186<sup>th</sup> Avenue  
Amboy, WA

**PETITION:** 163

**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	\$ 121,145	\$ 121,145	
Improvements	\$ 299,173	\$ 248,855	
Personal property			
Minerals			
<b>ASSESSED VALUE</b>	<b>\$ 420,318</b>	<b>BOE VALUE</b>	<b>\$ 370,000</b>

Date of hearing: February 1, 2017 Recording ID#02012017Huffman

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:  
Edward Huffman

Assessor:  
None

February 7, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,606 square feet with a 1,606 square foot basement, built in 1984 and is of average quality construction on 6.14 acres.

The appellant stated that the condition of the 31 year old home is evident in the appraisal, sale price and inspection reports. The appraisal was done in July of 2015 by Jaime Renner of Jaime Renner Appraisal Services listing a value of \$370,000. A home inspection listing numerous needed repairs was completed by David Hart of Hart Home Inspection Inc. The subject property was purchased by the appellant in July of 2015.

The appellant requested a value of \$370,000.

The assessor provided a list of 162 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 \$370,000 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

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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.**

February 7, 2017

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

**PROPERTY OWNER:** ELLEDGE, FRED R & POE, MARK W

Fred Elledge & Mark Poe  
PO Box 663  
Vancouver, WA 98666

**ACCOUNT NUMBER:** 986032-588

**PROPERTY LOCATION:** 10700 NW 38<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 172

**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	\$ 135,413	\$ 135,413
Improvements	\$ 827,718	\$ 764,587
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 963,131</b>	<b>BOE VALUE \$ 900,000</b>

Date of hearing: February 1, 2017 Recording ID#02012017Elledge/Poe

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:  
Fred Elledge & Mark Poe

Assessor:  
None

February 7, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a two story residence with 4,690 square feet with a 288 square foot basement, built in 2014 and is of very good plus quality construction on .23 acres.

The appellants stated no comparable sales were sold in 2015/2016 in neighboring zip codes 98660 or 98665. Four comparable sales were submitted [#986029-842 which sold for \$776,600 in March 2016; #986032-571 which sold for \$750,000 in May 2015; and #986031-029 which sold for \$650,000 in June 2015; and #986032-576 which sold for \$788,350 in September 2016]. Information was also provided on property #986032-576 which sold in September, 2016 for \$788,360 after being on the market for 170 days. The property is very close in size to the subject property and very well appointed. Also mentioned was the fact that the purchase price of \$1,034,166.05 in August of 2014 included the furnishings. An appraisal completed by Blaine Hunter in July of 2014 showing a value of \$900,000 was also submitted.

The appellant requested a value of \$900,000.

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 \$900,000 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

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Daniel C. Weaver, Chairman

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February 7, 2017

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

**PROPERTY OWNER:** STAROS, DOMINIK & STAROS GINA

Dominik & Gina Staros  
1903 NE 387<sup>th</sup> Avenue  
Washougal, WA 98671

**ACCOUNT NUMBER:** 140689-000

**PROPERTY LOCATION:** 1903 NE 387<sup>th</sup> Avenue  
Washougal, WA

**PETITION:** 177

**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	\$ 203,295	\$ 203,295	
Improvements	\$ 846,073	\$ 646,705	
Personal property			
Minerals			
<b>ASSESSED VALUE</b>	<b>\$ 1,049,368</b>	<b>BOE VALUE</b>	<b>\$ 850,000</b>

Date of hearing: February 1, 2017 RecordingID#02012017Staros

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:  
Dominik Staros

Assessor:  
None

February 7, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,625 square feet, built in 2013 and is of very good quality construction located on 6.40 acres.

The appellant stated that an appraisal of the property shows that the assessed value is too high. An appraisal performed by Heidi M. Larson of Heidi Larson Residential done in October of 2015 showed a value of \$850,000.

The appellant requested a value of \$850,000.

The assessor provided a list of 4 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The assessor also noted that the guest house value assigned by the fee appraiser was too low. However, one of the fee appraiser's comparable properties (#140693-000) is approximately the same size and next door to the subject property sold in early 2015 for \$546,000 and adjusted to \$613,400 after \$75,000 is added to compensate for the guest house. Even if the addition for the guest house of \$75,000 is removed and the assessor value of the guest house is added in the amount of \$269,243 the value of the comparable property is \$807,643.

## 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 \$850,000 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

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Daniel C. Weaver, Chairman

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February 7, 2017

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

**PROPERTY OWNER:** CSONAKI, LOUIS & CSONAKI, JULIANNA E

Louis & Julianna Csonaki  
4908 NE 88<sup>th</sup> Street  
Vancouver, WA 98665

**ACCOUNT NUMBER:** 106063-002

**PROPERTY LOCATION:** 4908 NE 88<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 176

**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	\$ 134,294	\$ 134,294
Improvements	\$ 145,867	\$ 105,706
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 280,161</b>	<b>BOE VALUE \$ 240,000</b>

Date of hearing: February 1, 2017      Recording ID#02012017Csonaki

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:  
Louie Csonaki

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

### FACTS AND FINDINGS

The subject property is a bi level (split entry) residence with 1,559 square feet and a 819 square foot basement, built in 1979 and is of fair quality construction located on 2.46 acres.

The appellant stated that there are several major repairs needing to be completed. The heat system does not function, the deck is rotted and the lower level has foundation cracks, water damage and mold. The Board informed Mr. Csonaki that decks typically are not considered as they are an add-on item to the house. A bid from Acer Excavating was submitted to excavate, clean, repair, waterproof, put in french drain and restore the area for \$7,363.07. A bid from Wolfer's Heating and Air Conditioning was submitted showing the cost to replace the heat pump and air hander for \$10,577 plus tax. Another bid to remove and dispose of 200 square feet of siding on the chimney and replace flashing and trim boards for a cost of \$1,450 plus tax. The total of all repairs are approximately \$21,000 including tax.

The appellant requested a value of \$234,009. The 2015 value of \$233,803 increased by the county wide 11.52% provides a value of \$360,737. That value reduced by approximately \$21,000 of costs to cure provides a value of \$240,000.

The assessor provided a list of 116 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The assessor highlighted 3 properties that they indicated were the most comparable properties. The properties ranged in value from \$275,874 to \$370,525.



**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 \$240,000 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

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Daniel C. Weaver, Chairman

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February 7, 2017

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

**PROPERTY OWNER:** JONES, CHRISTOPHER & MCCARTHY, HEATHER K

Christopher Jones & Heather McCarthy  
11411 NE 269<sup>th</sup> Street  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 120902-004

**PROPERTY LOCATION:** 11411 NE 269<sup>th</sup> Street  
Battle Ground, WA

**PETITION:** 164

**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	\$ 214,060	\$ 214,060
Improvements	\$ 290,360	\$ 290,360
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 504,420</b>	<b>BOE VALUE \$ 504,420</b>

Date of hearing: February 1, 2017 RecordingID#02012017Jones

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:  
Chris Jones & Heather McCarthy

Assessor:  
None

February 7, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 3,144 square feet, built in 1986 and is of average plus quality construction located on 2.13 acres.

The appellant stated that in less than three years their assessment has gone up \$100,000. They bought the home as a short sale in July of 2013 for \$390,000. They feel they paid what it was worth since there are updates needed. This property is on an airstrip and the North side is not the same quality of homes as the South side of the landing strip. One property on the strip sold recently [#225906-000 which sold for \$615,000 in January 2017]. They stated this home is much nicer than the subject. There was no additional evidence submitted.

The appellant requested a value of \$443,060.

The assessor provided a list of 11 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 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 \$504,420 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

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Daniel C. Weaver, Chairman

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February 7, 2017

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

**PROPERTY OWNER:** WHETZEL, ROBERT & WHETZEL, JUDY

Robert & Judy Whetzel  
33719 SE 27<sup>th</sup> Street  
Washougal, WA 98671

**ACCOUNT NUMBER:** 130096-000

**PROPERTY LOCATION:** 33719 SE 27<sup>th</sup> Street  
Washougal, WA

**PETITION:** 159

**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	\$ 177,193	\$ 177,193
Improvements	\$ 355,134	\$ 355,134
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 532,327</b>	<b>BOE VALUE \$ 532,327</b>

Date of hearing: February 1, 2017 RecordingID#02012017Whetzel

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

February 7, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,919 square feet with a 820 square foot basement, built in 1986 and is of average plus quality construction located on 5.02 acres.

The appellant stated on the petition that the assessor's value using the square footage of 4,201 is incorrect and the wrong square footage has been used since 2010. The correct square footage is 3,952 (from building plans). A list of 17 properties on SE 27<sup>th</sup> Street in Washougal was included but these were comparing assessed value and not comparable sales. Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). Assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value may not be relevant or sufficient evidence to prove market value. There was no additional evidence submitted.

The appellant requested a value of \$452,193.

The assessor provided a list of 89 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The assessor also highlighted 7 properties as more specifically comparable to the subject property which reflects adjusted sales values from \$508,576 to \$560,560.

## 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 \$532,327 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

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Daniel C. Weaver, Chairman

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February 7, 2017

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