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CLARK COUNTY  
WASHINGTON

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

**PROPERTY OWNER:** ROBERTS, JAMES B & ROBERTS, PAMELA,  
TRUSTEE

James & Pamela Roberts  
6306 NE 144<sup>th</sup> Street  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 196337-000

**PROPERTY LOCATION:** 6306 NE 144<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 292

**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	\$ 207,500	\$ 207,500
Improvements	\$ 441,666	\$ 342,500
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 649,166</b>	<b>BOE VALUE \$ 550,000</b>

Date of hearing: February 21, 2017 Recording ID#2212017Roberts

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:  
Pamela Roberts

Assessor:  
None

March 6, 2017



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,987 square feet, built in 1990 and is of good plus quality construction on 5 acres.

The appellant stated that the selling prices of comparable properties appear to be significantly lower. Seven comparable sales were submitted [#196165-000 sold for \$540,000 in September 2015 (most comparable to the subject); #193334-000 sold for \$450,000 in January 2016; #195918-000 sold for \$520,000 in November 2015; #196513-000 sold for \$535,000 in July 2015; #195776-000 sold for \$500,000 in June 2015; #198312-000 sold for \$460,000 in September 2015; and #186430-000 sold for \$400,000 in January 2016]. A broker price opinion was included with the appeal that was done for refinancing purposes and showed a value of \$505,000.

The appellant requested a value of \$550,000.

The assessor provided a list of 98 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value.

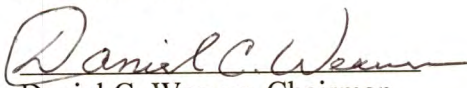
## DECISION

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 \$550,000 as of January 1, 2016.

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

Mailed on March 6, 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, [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.

March 6, 2017



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CLARK COUNTY  
WASHINGTON

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

**PROPERTY OWNER:** SHAW, MICHAEL J & STREETER-SHAW, CYNTHIA

Michael Shaw & Cynthia Streeter-Shaw  
1712 SE 124<sup>th</sup> Avenue  
Vancouver, WA 98683

**ACCOUNT NUMBER:** 126685-000

**PROPERTY LOCATION:** 17617 SE Evergreen Hwy  
Vancouver, WA

**PETITION:** 293

**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	\$ 618,982	\$ 490,000
Improvements	\$ 179,143	\$ 179,000
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 798,125</b>	<b>BOE VALUE \$ 669,000</b>

Date of hearing: February 21, 2017 Recording ID#2212017Shaw

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:  
Mike Shaw

Assessor:  
None

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

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,374 square feet with a 700 square foot basement, built in 1920 and is of average quality construction on 1.03 acres.

The appellant stated that recent sales of similar properties in the immediate area reflect the true and fair market value. Four comparable sales were submitted [#126665-000 sold for \$534,500 in June 2015; #126743-000 sold for \$435,000 in February 2014; #126728-000 sold for \$590,000 in May 2014; and #986035-845 sold for \$400,000 in February 2015]. They purchased the property in June 2011 for \$600,000. The 2015 assessed value adjusted by the county wide 11.52% produces a value of \$669,000.

The appellant requested a value of \$353,186.

The assessor provided a list of six sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. Two of the comparable properties included land and improvements with adjusted sale prices of \$470,632 and \$502,000. Three of the other four comparable properties were land only which sold for prices ranging from \$400,000 to \$565,376 for 1.00 acre to 1.38 acres. The fourth was for a 2.66 acres parcel which is not comparable to the subject property. Two of the three one acre parcels had "view and waterfront premiums" of \$340,000 and \$350,000 which were similar to the subject property. By reducing the subject land to a value comparable to the assessor comparable land only sales the subject property in total would approximate the value of the 2015 value adjusted by 11.52% (\$669,000).

**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 \$669,000 as of January 1, 2016.

**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

  
Daniel C. Weaver, Chairman

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March 6, 2017



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CLARK COUNTY  
WASHINGTON

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

**PROPERTY OWNER:** CHEN, CHI FANG & XUE, YI

Chi Fang Chen & Yi Xue  
31314 NE 94<sup>th</sup> Circle  
Camas, WA 98607

**ACCOUNT NUMBER:** 136918-000

**PROPERTY LOCATION:** 31314 NE 94<sup>th</sup> Circle  
Camas, WA

**PETITION:** 294

**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	\$ 187,169	\$ 187,169
Improvements	\$ 667,191	\$ 588,831
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 854,360</b>	<b>BOE VALUE \$ 776,000</b>

Date of hearing: February 21, 2017 RecordingID#2212017Chen

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

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# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 2 story residence with 5,122 square feet, built in 2002 and is of very good minus quality construction located on 5 acres.

The appellant stated on the petition that they purchased the subject property in September 2014 for \$685,000. Four comparable sales were submitted [#137357-000 sold for \$530,000 in February 2017; #137094-000 sold for \$540,787 in February 2017; #136863-000 sold for \$540,000 in February 2017; and #137143-000 sold for \$499,000, in February 2017]. All of the appellant comparable properties were in the 3,000 to 3,600 square foot range while the subject property is 5,122 square feet.

The appellant requested a value of \$685,000.

The assessor provided a list of 3 sales adjusted only for time and a cover letter recommending an adjustment to the assessed value of \$776,000. The assessor comparable properties ranged in adjusted sale price from \$669,672 to \$991,427.

## 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 \$776,000 as of January 1, 2016.

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

Mailed on March 6, 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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March 6, 2017



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CLARK COUNTY  
WASHINGTON

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

**PROPERTY OWNER:** LOUGEN, MARTIN T & LOUGEN, RUTH O TRUSTEE

Martin & Ruth Lougen  
820 NW Sacajawea Place  
Camas, WA 98607

**ACCOUNT NUMBER:** 127147-012

**PROPERTY LOCATION:** 820 Sacajawea Place  
Camas, WA

**PETITION:** 296

**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	\$ 121,275	\$ 121,275
Improvements	\$ 317,954	\$ 267,725
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 439,229</b>	<b>BOE VALUE \$ 389,000</b>

Date of hearing: February 21, 2017 Recording ID#2212017Lougen

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:  
Martin Lougen

Assessor:  
None

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 2,258 square feet, built in 2011 and is of average plus quality construction located on .1913 acres.

The appellant stated that they have based their estimate of the true and fair market value on the closest and most recent sales in their Hidden Leaf neighborhood. Three comparable sales on Sacajawea were submitted [#127147-010 sold for \$389,000 in February 2016; #127147-028 sold for \$440,000 in December 2015; and #127147-032 sold for \$481,900 in April 2015]. They also feel that the 12 vertical steps to get to the front door are a detriment on their ranch style home. The sale across the street (#127147-010) is the most compelling comparable sale at \$389,000.

The appellant requested a value of \$341,055.

The assessor provided a list of 63 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. Three sales were highlighted on the assessor list which had adjusted sale prices of \$317,544, \$369,251 and \$493,824. These sale prices support the appellant comparable of \$389,000 mentioned above.

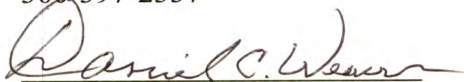
### DECISION

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 \$389,000 as of January 1, 2016.

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

Mailed on March 6, 2017  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

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March 6, 2017



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CLARK COUNTY  
WASHINGTON

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

**PROPERTY OWNER:** SHIELDS, JEROLD & SHIELDS TERRILL

Jerold & Terrill Shields  
PO Box 926  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 193905-046

**PROPERTY LOCATION:** 18412 NE 101<sup>st</sup> Avenue  
Battle Ground, WA

**PETITION:** 297

**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	\$ 189,229	\$ 189,229
Improvements	\$ 432,838	\$ 400,771
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 622,067</b>	<b>BOE VALUE \$ 590,000</b>

Date of hearing: February 21, 2017 RecordingID#2212017Shields

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:  
Terri Shields

Assessor:  
None

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

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,545 square feet, built in 2002 and is of good quality construction located on 1.91 acres.

The appellant stated that their property account summary on the assessor's website shows the space above the detached garage as an apartment now. They do not use it as an apartment and never will as the CC & R's do not allow for an apartment or a separate mailing address. A steep dangerous stairway is the only access to it. There is also an easement for Clark County to maintain a drainage pipe for the storm water runoff holding pond that is 395' long and 10' wide that cannot be developed or used for livestock.

The appellant requested a value of \$559,860. The appellant should work with the assessor's office to make sure the property description is fixed to correct what appears to be a manifest error.

The assessor provided a list of 98 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. Three properties were highlighted by the assessor that range in adjusted sale price from \$534,257 to \$597,544. The 2015 assessed value adjusted by the county wide index of 11.52% provides a value of \$617,298. An approximation of value in that range gives a value of approximately \$590,000.

**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 \$590,000 as of January 1, 2016.

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

Mailed on March 6, 2017  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

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March 6, 2017



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CLARK COUNTY  
WASHINGTON

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

**PROPERTY OWNER:** DAHL, ROBERT EDWARD

Robert Dahl  
PO Box 1621  
Brush Prairie, WA 98606

**ACCOUNT NUMBER:** 203564-000

**PROPERTY LOCATION:** 16714 NE 239<sup>th</sup> Avenue  
Brush Prairie, WA

**PETITION:** 281

**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	\$ 110,280	\$ 108,000
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 110,280</b>	<b>BOE VALUE \$ 108,000</b>

Date of hearing: February 21, 2017 RecordingID#2212017Dahl

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 & Jeff Peterson, Attorney

Assessor:

None

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# 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 he purchased two properties (#203564-000 & #203597-000) in December 2013 for a total purchase price of \$350,000. There are no upgrades to the property. The assessor continues to state that this was one 10.01 acre legal lot when purchased and that Mr. Dahl separated the parcels, which is not true. The parcels were separate when he purchased them. The division occurred in 1988 and is documented within the evidence submitted. The 2015 value of the property as determined by the Board of Equalization of \$97,000 adjusted to the 2016 value at 11.52% provides a value of \$108,000. This value is comparable to the value assigned to the adjacent property owned by the appellant.

The appellant requested a total value of \$96,381.

The assessor provided a list of 220 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The assessor highlighted four parcels of land and three parcels with house and land to support the value of the properties.

## 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 \$108,000 as of January 1, 2016.

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

Mailed on March 6, 2017  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

---

Daniel C. Weaver, Chairman

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March 6, 2017



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**CLARK COUNTY**  
WASHINGTON

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

**PROPERTY OWNER:** DAHL, ROBERT EDWARD

Robert Dahl  
PO Box 1621  
Brush Prairie, WA 98606

**ACCOUNT NUMBER:** 203597-000

**PROPERTY LOCATION:** 16714 NE 239<sup>th</sup> Avenue  
Brush Prairie, WA

**PETITION:** 282

**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	\$ 122,774	\$ 122,774
Improvements	\$ 251,588	\$ 189,726
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 374,362</b>	<b>BOE VALUE \$ 312,500</b>

Date of hearing: February 21, 2017 RecordingID#2212017Dahl

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 & Jeff Peterson, Attorney

Assessor:

None

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 1,744 square feet and a 817 square foot basement, built in 1976 and is of average construction quality located on 5.01 acres.

The appellant stated he purchased two properties (#203564-000 & #203597-000) in December 2013 for a total purchase price of \$350,000. There are no upgrades to the property. The assessor continues to state that this was one 10.01 acre legal lot when purchased and that Mr. Dahl separated the parcels, which is not true. The parcels were separate when he purchased the property. The division occurred in 1988 and is documented within the evidence submitted. The 2015 value of \$280,200 as determined by the Board of Equalization adjusted to 2016 at 11.52% provides a value of \$312,500.

The appellant requested a total value of \$374,815.

The assessor provided a list of 220 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The assessor highlighted four parcels of land and three parcels with house and land to support the value of the properties.

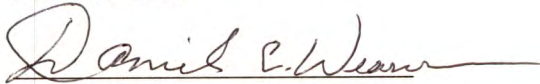
### DECISION

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 \$312,500 as of January 1, 2016.

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

Mailed on March 6, 2017  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

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