

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

**PROPERTY OWNER:** MARSUBIAN, RICHARD & SCHRODER-  
MARSUBIAN, KAY

Richard & Kay Marsubian  
40107 NE Miller Road  
Washougal, WA 98671

**ACCOUNT NUMBER:** 140888-015

**PROPERTY LOCATION:** 40107 NE Miller Road  
Washougal, WA

**PETITION:** 195

**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	\$ 120,891	\$ 120,891
Improvements	\$ 448,998	\$ 324,009
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 569,889</b>	<b>BOE VALUE \$ 444,900</b>

Date of hearing: February 23, 2017 Recording ID#02232017Marsubian

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:  
Richard Marsubian

Assessor:  
None

March 15, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 2 story residence with 3,766 square feet, and is of good minus construction quality located on 2.52 acres.

The appellant stated they just purchased the subject property in March of 2016 for \$444,900. An appraisal performed by Amanda Schoolfield in February 2016 shows a value of \$461,973. This house was severely neglected by the former owners and they allowed cats and dogs throughout the home.

The appellant requested a value of \$444,900.

The assessor provided a list of 133 sales adjusted only for time and a cover letter recommending no adjustment to the value. Three properties were highlighted on the list which show adjusted sale values ranging from \$540,000 to \$597,360.

## 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 \$444,900 as of January 1, 2016.

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

Mailed on March 15, 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.**

March 15, 2017

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

**PROPERTY OWNER:** COTTRELL, SHAWN & COTTRELL, TANIS

Shawn & Tanis Cottrell  
417 NW 131<sup>st</sup> Street  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 118271-120

**PROPERTY LOCATION:** 417 NW 131<sup>st</sup> Street  
Vancouver, WA

**PETITION:** 348

**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	\$ 170,000	\$ 170,000
Improvements	\$ 257,108	\$ 225,000
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 427,108</b>	<b>BOE VALUE \$ 395,000</b>

Date of hearing: February 23, 2017 Recording ID#02232017Cottrell

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:  
Shawn & Tanis Cottrell

Assessor:  
None

March 15, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,141 square feet, built in 1992 and is of good minus quality construction located on 1.437 acres.

The appellant stated that they purchased the home in July of 2015 for \$330,000. There were numerous necessary repairs they had to fix regarding livability issues such as the siding and the roof. The appellant testified that \$65,000 of repairs had been completed during 2015. Purchase price plus the \$65,000 of repairs completed during 2015 provides a value of \$395,000.

The appellant requested a value of \$350,460.

The assessor provided a list of 152 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 \$395,000 as of January 1, 2016.

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

Mailed on March 15, 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 15, 2017

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

**PROPERTY OWNER:** TSE, DANY Y & TSE, DEBBIE S TRUSTEES

Dany & Debbie Tse  
5605 SE Scenic Lane #202  
Vancouver, WA 98661

**ACCOUNT NUMBER:** 35770-676

**PROPERTY LOCATION:** 5605 SE Scenic Lane #202  
Vancouver, WA

**PETITION:** 323

**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	\$ 0	\$ 0
Improvements	\$ 800,444	\$ 652,400
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 800,444</b>	<b>BOE VALUE \$ 652,400</b>

Date of hearing: February 23, 2017 Recording ID#02232017Tse

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:  
Dany Tse

Assessor:  
None

March 15, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## continued FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 2,071 square feet, built in 2006 and is of very good plus quality construction.

The appellant stated they paid \$585,000 to purchase the unit less than two years ago. The original improvements were of lower quality than other units in this HOA. The unit was constructed with lower quality materials and appliances and has the original carpets and floorings, and the front door still leaks as it does not fit properly. That is why he paid \$585,000 in 2014. There are also issues with the hot water heater, windows and blinds. Purchase price adjusted forward to 2016 provides a value of \$652,400. The condition of the unit is still not up to par.

The appellant requested a value of \$650,000.

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 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 \$652,400 as of January 1, 2016.

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

Mailed on March 15, 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 15, 2017

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

**PROPERTY OWNER:** WENTHIN, MARY H

Mary Wenthin / Sandy Miser  
10906 NE 11<sup>th</sup> Avenue  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 99776-240

**PROPERTY LOCATION:** 2605 NE 59<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 325

**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	\$ 73,500	\$ 73,500
Improvements	\$ 159,465	\$ 105,756
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 232,965</b>	<b>BOE VALUE \$ 179,256</b>

Date of hearing: February 23, 2017 Recording ID#02232017Wenthin

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

March 15, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,432 square feet and a 952 square foot basement, built in 1956 and is of average minus quality construction located on .18 acres.

The appellants' executor Sandy Miser stated on the petition that her mother, Mary Wenthin passed away in March of 2015. An appraisal was performed by Brian A. Booth of Booth Appraisal Service showing a value of \$165,000 as of March 2015. The appraisal trended forward by the County wide 11.52% to the January 1, 2016 provides a value of \$179,256.

The appellant requested a value of \$165,000.

The assessor provided a list of 444 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value.

## 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 \$179,256 as of January 1, 2016.

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

Mailed on March 15, 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 15, 2017

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

**PROPERTY OWNER:** LU, LIWEN & SOH, BINTECK

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

**ACCOUNT NUMBER:** 172233-020

**PROPERTY LOCATION:** 17619 NE 36<sup>th</sup> Way  
Vancouver, WA

**PETITION:** 327

**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	\$ 78,275	\$ 78,275
Improvements	\$ 322,374	\$ 253,225
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 400,649</b>	<b>BOE VALUE \$ 331,500</b>

Date of hearing: February 23, 2017 Recording ID#02232017Soh

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:  
Bin-Teck Soh

Assessor:  
None

March 15, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 3,315 square feet, built in 2002 and is of average plus quality construction located on .14 acres.

The appellant stated the neighbor's house (#172233-038) sold for \$88 a square foot in July 2016, with 4,045 square feet and sold for \$360,000. #172233-128 sold for \$99 a square foot in October 2016, with 4,026 square feet and sold for \$400,000. The neighborhood has been plagued by foreclosures and low valuation. Properties in this neighborhood are selling at \$100 per square foot or less. Subject property of 3,315 square feet at \$100 per square foot is \$331,500

The appellant requested a value of \$300,000.

The assessor provided a list of 4 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 \$331,500 as of January 1, 2016.

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

Mailed on March 15, 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 15, 2017

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

**PROPERTY OWNER:** KEPLINGER, PHILLIP & KEPLINGER, TERESA

Phillip & Teresa Keplinger  
2401 NE 387<sup>th</sup> Avenue  
Washougal, WA 98671

**ACCOUNT NUMBER:** 140678-000

**PROPERTY LOCATION:** 2401 NE 387<sup>th</sup> Avenue  
Washougal, WA

**PETITION:** 328

**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	\$ 176,372	\$ 176,372
Improvements	\$ 747,535	\$ 573,628
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 923,907</b>	<b>BOE VALUE \$ 750,000</b>

Date of hearing: February 23, 2017 Recording ID#02232017Keplinger

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:  
Phillip and Teresa Keplinger

Assessor:  
None

March 15, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 2 story residence with 4,326 square feet, built in 2006 and is of very good quality construction located on 5.17 acres.

The appellant stated that they submitted an appraisal that was performed by John H. Laxson, IFA, showing a value of \$750,000 as of January 2017.

The appellant requested a value of \$741,316.

The assessor provided a list of 3 sales adjusted only for time and a cover letter recommending an adjustment to the assessed value of \$889,305. Two of the properties were significantly larger and one had 10 acres of land. The third comparable (#137285-005) was closer in size and with a basement area that made it more comparable to the subject property with an adjusted sales price of \$695,728.

## 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 \$750,000 as of January 1, 2016.

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

Mailed on March 15, 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 15, 2017

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

**PROPERTY OWNER:** KILLIAN, DANIEL & KILLIAN, MARIE

Daniel & Marie Killian  
6716 NE 69<sup>th</sup> Avenue  
Vancouver, WA 98661

**ACCOUNT NUMBER:** 156658-010

**PROPERTY LOCATION:** 6716 NE 69<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 329

**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	\$ 175,727	\$ 175,727
Improvements	\$ 404,895	\$ 390,073
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 580,622</b>	<b>BOE VALUE \$ 565,800</b>

Date of hearing: February 23, 2017 Recording ID#02232017Killian

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

March 15, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 4,075 square feet, built in 1997 and is of good minus quality construction located on 1.31 acres.

The appellant stated that the assessor lowered their valuation last year but now it is back up over market value again. Six comparable homes were submitted however they were not sales. This is her parents and grandparents property. They are building cheap houses all around her. Adjusting the 2015 value of \$507,361 by the county wide 11.52% average increase provides a value of \$565,800

The appellant requested a value of \$520,000.

The assessor provided a list 56 of sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The subject property does not fit the characteristics of the neighborhood, therefore the comparable properties also do not provide a fair indication of the value of 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 \$565,800 as of January 1, 2016.

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

Mailed on March 15, 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 15, 2017

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

**PROPERTY OWNER:** HOPKINS, JAMES L & HOPKINS, CHERYL A

James & Cheryl Hopkins  
7910 NE 192<sup>nd</sup> Way  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 193542-020

**PROPERTY LOCATION:** 7910 NE 192<sup>nd</sup> Way  
Battle Ground, WA

**PETITION:** 331

**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	\$ 246,325	\$ 246,325	
Improvements	\$ 957,384	\$ 833,675	
Personal property			
Minerals			
<b>ASSESSED VALUE</b>	<b>\$ 1,203,709</b>	<b>BOE VALUE</b>	<b>\$ 1,080,000</b>

Date of hearing: February 23, 2017 Recording ID#02232017Hopkins

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

March 15, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a two story residence with 6,003 square feet, built in 2000 and is of excellent quality construction located on 5 acres.

The appellant stated on the petition that comparable sales for 2015 were nowhere near the assessed value. Ten comparable sales were submitted [#92008-108 sold for \$830,000 in September 2015; #92009-012 sold for \$925,000 in May of 2015; #110186-892 sold for \$810,000 in June 2015; #83138-000 sold for \$810,000 in September 2015; #177504-008 sold for \$819,400 in May of 2015; #124817-318 sold for \$849,000 in July of 2015; #92231-058 sold for \$900,000 but no sale date; #92232-744 sold for \$966,500 in November 2015; #98283-318 sold for \$827,500 in April 2015; and lastly 3001 Dike Road sold for \$930,000 but this property is not listed in the county property information center]. The comparable properties ranged in size from 4,761 square feet to 5,732 square feet in size. A refinance appraisal was listed on the appeal with a stated value of \$1,080,000 but no document was submitted, however the refinance documents are on file. The sales analysis recommended a value of \$1,026,513.

The appellant requested a value of \$1,026,513.

The assessor provided a list 192 of sales adjusted only for time and a cover letter recommending no adjustment to the assessed value.

March 15, 2017

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

continued

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 \$1,080,000 as of January 1, 2016.

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

Mailed on March 15, 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 15, 2017

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

**PROPERTY OWNER:** SKN PROPERTIES

SKN Properties / Jeannine Marcenaro  
680 West Shaw Avenue, Suite 202  
Fresno, CA 93704

**ACCOUNT NUMBER:** 115106-003

**PROPERTY LOCATION:** Lot 4 SP3-833  
Vancouver, WA

**PETITION:** 308

**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	\$ 271,800	\$ 205,899
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 271,800</b>	<b>BOE VALUE \$ 205,899</b>

Date of hearing: February 23, 2017 Recording ID#02232017SKN

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

March 15, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a .52 acre parcel of land.

The appellant stated on the petition that they are appealing three of the five parcels they purchased in September of 2014 for fair market value of \$3,850,000 total. These are #115106-003, #115106-005, and #115106-006. Four comparable sales were submitted [#986028-446, 1 acre sold for \$434,890 in April 2016; #114740-000, 2.34 acres sold for \$800,000 in December 2015; #166975-000, .46 acres sold for \$160,000 in May of 2016; and #115106-004, .51 acres sold for \$200,000 in January 2015]. Property #115106-004 is particularly comparable because it is in the same segment of commercial/retail property as the subject property.

The appellant requested a value of \$205,899 for the subject property # 115106-003.

The assessor provided a cover letter recommending no adjustment to the assessed value on this parcel.

## 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 \$205,899 as of January 1, 2016.

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

Mailed on March 15, 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.**

March 15, 2017

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

**PROPERTY OWNER:** SKN PROPERTIES

SKN Properties / Jeannine Marcenaro  
680 West Shaw Avenue, Suite 202  
Fresno, CA 93704

**ACCOUNT NUMBER:** 115106-005

**PROPERTY LOCATION:** Lot 6 SP3-833  
Vancouver, WA

**PETITION:** 309

**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	\$ 292,700	\$ 166,303
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 292,700</b>	<b>BOE VALUE \$ 166,303</b>

Date of hearing: February 23, 2017 Recording ID#02232017SKN

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

March 15, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a .42 acre parcel of land.

The appellant stated on the petition that they are appealing three of the five parcels they purchased in September of 2014 for fair market value of \$3,850,000 total. These are #115106-003, #115106-005, and #115106-006. Four comparable sales were submitted [#986028-446, 1 acre sold for \$434,890 in April 2016; #114740-000, 2.34 acres sold for \$800,000 in December 2015; #166975-000, .46 acres sold for \$160,000 in May of 2016; and #115106-004, .51 acres sold for \$200,000 in January 2015]. Property #115106-004 is particularly comparable because it is in the same segment of commercial/retail property as the subject property.

The appellant requested a value of \$166,303.36, for subject property #115106-005.

The assessor provided a list of 3 comparable sales and a cover letter recommending no adjustment to the assessed value on this parcel.

## 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 \$166,303 as of January 1, 2016.

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

Mailed on March 15, 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.**

March 15, 2017

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

**PROPERTY OWNER:** SKN PROPERTIES

SKN Properties / Jeannine Marcenaro  
680 West Shaw Avenue, Suite 202  
Fresno, CA 93704

**ACCOUNT NUMBER:** 115106-006

**PROPERTY LOCATION:** Lot 7 SP3-833  
Vancouver, WA

**PETITION:** 310

**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	\$ 439,100	\$ 249,455
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 439,100</b>	<b>BOE VALUE \$ 249,455</b>

Date of hearing: February 23, 2017 Recording ID#02232017SKN

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

March 15, 2017

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a .63 acre parcel of land.

The appellant stated on the petition that they are appealing three of the five parcels they purchased in September of 2014 for fair market value of \$3,850,000 total. These are #115106-003, #115106-005, and #115106-006. Four comparable sales were submitted [#986028-446, 1 acre sold for \$434,890 in April 2016; #114740-000, 2.34 acres sold for \$800,000 in December 2015; #166975-000, .46 acres sold for \$160,000 in May of 2016; and #115106-004, .51 acres sold for \$200,000 in January 2015]. Property #115106-004 is particularly comparable because it is in the same segment of commercial/retail property as the subject property.

The appellant requested a value of \$249,455.05 for the subject property #115106-006.

The assessor provided a cover letter recommending no adjustment to the assessed value on this parcel.

## 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 \$249,455 as of January 1, 2016.

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

Mailed on March 15, 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.

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March 15, 2017