

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RINNEN, KLAUS-DIETER & RINNEN, PUSHAN

Klaus & Pushan Rinnen
450 North Y Street
Washougal, WA 98671

ACCOUNT NUMBER: 130556-178

PROPERTY LOCATION: 450 North Y Street
Washougal, WA

PETITION: 302

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 165,000	\$ 165,000
Improvements	\$ 627,019	\$ 509,640
Personal property		
Minerals		
ASSESSED VALUE	\$ 792,019	BOE VALUE \$ 674,640

Date of hearing: March 7, 2017 Recording ID#3072017Rinnen

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:
Klaus & Pushan Rinnen

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 2,316 square feet and a 2,386 square foot basement, built in 2004 and is of very good plus quality construction on .2179 acres.

The appellant stated that based on recent sales of homes in their immediate neighborhood and nearby they are not assessed at fair market value. Eight comparable sales were submitted [#130556-186 sold for \$550,000 in April 2016; #130556-174 sold for \$529,900 in April 2015; #130556-166 sold for \$569,000 in June 2015; #130556-188 sold for \$601,000 in July 2015; #123007-104 sold for \$670,000 in April 2016; #123006-046 sold for \$690,000 in July 2015; #128358-138 sold for \$653,500 in August 2015; and #123006-098 sold for \$715,000 in October 2015]. The appellant performed an analysis to determine a reasonable estimate of the building only value of the comparable properties. A price per square foot of building only was computed for the comparable properties that ranged from \$84 to \$117 per square foot. The appellant used \$113 per square foot to compute the building only value of the subject property and added the assessed value of the land to arrive at a total value of the subject property of \$674,640.

The appellant requested a value of \$674,640.

The assessor provided a list of 192 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. There were 13 properties highlighted on the list that were heavily centered to Camas properties.

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 \$674,640 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

Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the assessor's office or the Washington State Board of Tax Appeals.

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: BILTON-SMITH, MARK E & BILTON-SMITH,
ELIZABETH A

Mark & Elizabeth Bilton-Smith
3304 NW 130th Circle
Vancouver, WA 98685

ACCOUNT NUMBER: 187785-076

PROPERTY LOCATION: 3304 NW 130th Circle
Vancouver, WA

PETITION: 332

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:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 110,000		\$ 110,000
Improvements	\$ 401,883		\$ 355,000
Personal property			
Minerals			
ASSESSED VALUE	\$ 511,883	BOE VALUE	\$ 465,000

Date of hearing: March 7, 2017 Recording ID#03072017Bilton-Smith

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 3,720 square feet, built in 1999 and is of good quality construction on .23 acres.

The appellant stated on the petition that an appraisal was done on the property. The appraisal was performed by David B. Mountain of Mountain Pacific Appraisal in January 2016 listing a value of \$465,000.

The appellant requested a value of \$465,000.

The assessor provided a list of 140 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. Four of the comparable properties highlighted listed adjusted sale prices ranging from \$511,773 to \$545,160.

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 \$465,000 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

Daniel C. Weaver, Chairman

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March 15, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: THOSTENSON, KARL

Karl & Irena Thostenson
25105 NE Berlin Road
Battle Ground, WA 98604

ACCOUNT NUMBER: 236804-005

PROPERTY LOCATION: 25105 NE Berlin Road
Battle Ground, WA

PETITION: 333

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 128,029	\$ 128,029
Improvements	\$ 266,054	\$ 163,549
Personal property		
Minerals		
ASSESSED VALUE	\$ 394,083	BOE VALUE \$ 291,578

Date of hearing: March 7, 2017 RecordingID#03072017Thostenson

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:
Irena Thostenson

Assessor:
None

March 15, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,624 square feet, built in 1988 and is of average quality construction located on 2.5 acres.

The appellant stated that the house is in need of many repairs. The property was an FHA property and no appraisal was necessary when purchased in 2010. The home is in poor condition with faulty wiring, no furnace or heating, no flooring just subfloor, LP faulty deteriorating siding, a well pump that needs replacing, leaking windows and skylights, light switches broken and mold in areas. They can only slowly repair items as they can find the time since the man of the house works all the time. The value of the home using the 2015 value of \$346,578 adjusting for condition, replacing the LP siding and replacing the furnace for a total adjustment of the value by \$55,000 gives an estimated value of \$291,578.

The appellant requested a value of \$328,029.

The assessor provided a list of 225 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 \$291,578 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

Daniel C. Weaver, Chairman

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March 15, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: AKHTAR, JUNAID

Junaid Akhtar
8201 NE 181st Court
Vancouver, WA 98682

ACCOUNT NUMBER: 115621-108

PROPERTY LOCATION: 8201 NE 181st Court
Vancouver, WA

PETITION: 336

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 156,242	\$ 156,242
Improvements	\$ 445,803	\$ 394,151
Personal property		
Minerals		
ASSESSED VALUE	\$ 602,045	BOE VALUE \$ 550,393

Date of hearing: March 7, 2017 Recording ID#03072017Akhtar

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 2,648 square feet, built in 1999 and is of very good minus quality construction located on .76 acres.

The appellant stated on the petition that houses in the neighborhood are not selling at the highest value. Two comparable sales were submitted [#115621-114 sold for \$350,000 in May 2013; and #115621-106 sold for \$497,000 in September 2016].

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

The assessor provided a list of 3 sales adjusted only for time and a cover letter recommending an adjustment to the assessed value of \$550,393. The three sales on the assessor list had adjusted sale prices ranging from \$559,936, to \$684,152.

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 \$550,393 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

Daniel C. Weaver, Chairman

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March 15, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VITTITOE, BRUCE E & VITTITOE, BRENDA K

Bruce & Brenda Vittitoe
9565 Old Pacific Highway
Woodland, WA 98674

ACCOUNT NUMBER: 210772-000

PROPERTY LOCATION: 29914 NW 51st Avenue
Ridgefield, WA

PETITION: 337

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 184,650	\$ 184,650
Improvements	\$ 260,870	\$ 260,870
Personal property		
Minerals		
ASSESSED VALUE	\$ 445,520	BOE VALUE \$ 445,520

Date of hearing: March 7, 2017 RecordingID#03072017Vittitoe

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 1,715 square feet, built in 2013 and is of average quality construction located on 4.99 acres.

The appellant stated on the petition that they do not believe they could sell the property for the assessed value. Five comparable sales were submitted however 3 of them are located in Cowlitz County [#263014-000 sold for 282,000 in November 2014; #266552-000 sold for \$295,000 in April 2016; #R000261 sold for 259,500 in February 2016; #R051510 sold for \$315,000 in June 2015; and #R000268 sold for \$338,000 in August 2015]. None of the properties were truly comparable and were not in the Ridgefield neighborhood.

The appellant requested a value of \$320,000 – \$350,000.

The assessor provided a list of 107 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. Seventeen properties were highlighted by the assessor that range in adjusted sale price from \$198,181 to \$552,466.

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 \$445,520 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

Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the assessor's office or the Washington State Board of Tax Appeals.

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March 15, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MEKSAVANH, CHANSOUK & MEKSAVANH, TOU
TRUSTEES

Chansouk & Tou Meksavanh
361 Kealahou Street
Honolulu, HI

ACCOUNT NUMBER: 107964-174

PROPERTY LOCATION: 16308 NE 71st Street
Vancouver, WA

PETITION: 339

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 71,875	\$ 71,875
Improvements	\$ 174,854	\$ 174,854
Personal property		
Minerals		
ASSESSED VALUE	\$ 246,729	BOE VALUE \$ 246,729

Date of hearing: March 7, 2017 RecordingID#03072017Meksavanh

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 1,658 square feet, built in 1998 and is of fair quality construction located on .138 acres.

The appellant stated on the appeal that the assessor's value of their property is too high and therefore not in line with the value of other comparable properties in the same area – zip code. One comparable sale was submitted [#109774-302 sold for \$189,643 in August 2016]. No other evidence was submitted for review.

The appellant requested a total value of \$218,000.

The assessor provided a list of 348 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. Five properties were highlighted by the assessor that range in adjusted sale price from \$222,300 to \$252,588 and clearly support 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 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 \$246,729 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

Daniel C. Weaver, Chairman

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March 15, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DANNER, STEVE S & DANNER, KIM M

Steve & Kim Danner
10300 NE 20th Circle
Vancouver, WA 98664

ACCOUNT NUMBER: 101403-450

PROPERTY LOCATION: 10300 NE 20th Circle
Vancouver, WA

PETITION: 340

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 78,750	\$ 78,750
Improvements	\$ 336,685	\$ 310,061
Personal property		
Minerals		
ASSESSED VALUE	\$ 415,435	BOE VALUE \$ 388,811

Date of hearing: March 7, 2017 RecordingID#03072017Danner

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 1,924 square feet and a 1,092 square foot basement, built in 1998 and is of average plus construction quality located on .23 acres.

The appellant stated on the petition that during an insurance inspection it was discovered the assessor has the wrong basement square footage. The basement has 1,100 square feet. The total square footage of the house is 3,024. Four comparable sales were submitted [#101403-468 sold for \$375,000 in October 2015; #111022-160 sold for \$345,000 in March 2016; #101403-168 sold for \$334,900 in April 2014; and #101403-208 sold for \$361,000 in September 2015].

The appellant requested a total value of \$364,261.

The assessor provided no comparable sales information but did submit a cover letter recommending an adjustment to the assessed value of \$388,811 based on the correction of the basement square footage. The assessor also stated that the appellant would receive a small refund for taxes paid in 2014, 2015 and 2016 to correct for the square footage adjustment.

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 \$388,811 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

Daniel C. Weaver, Chairman

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March 15, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LEMEN, MICHAEL J & LEMEN, DEBRA K TRUSTEES

Michael & Debra Lemen
PO Box 1957
Battle Ground, WA 98604

ACCOUNT NUMBER: 192610-000

PROPERTY LOCATION: 20808 NE 96th Avenue
Battle Ground, WA

PETITION: 157

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 227,000	\$ 227,000
Improvements	\$ 699,493	\$ 553,640
Personal property		
Minerals		
ASSESSED VALUE	\$ 926,493	BOE VALUE \$ 780,640

Date of hearing: March 7, 2017 RecordingID#03072017Lemen157

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:
Michael & Debra Lemen

Assessor:
None

March 15, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 4,471 square feet and a 981 square foot basement, built in 2006 and is of good plus construction quality located on 5 acres.

The appellants stated the assessed value of the home is over stated based on the 2015 sales in the last 18 months of 1.5 story homes on 5 acres built during the same time period. Four comparable sales were submitted [#192839-000 sold for \$550,000 in November 2015; #18599-000 sold for \$650,000 in May 2015; #196525-000 sold for \$740,000 in January 2016; and #187919-000 sold for \$800,000 in February 2015]. The appellant testified that the finished basement is not truly usable space and the area over the detached garage is just storage space with no door or heating source. Using the assessed value in 2015 of \$700,000 and adjusting it to 2016 by 11.52% produces a value of \$780,640.

The appellant requested a total value of \$681,000.

The assessor provided a list of 4 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. Property #201863-019 most closely compares to the subject property in size, configuration and construction quality and date.

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 \$780,640 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

Daniel C. Weaver, Chairman

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March 15, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LEMEN, MICHAEL J & LEMEN, DEBRA K TRUSTEES

Michael & Debra Lemen
PO Box 1957
Battle Ground, WA 98604

ACCOUNT NUMBER: 192679-000

PROPERTY LOCATION: 20701 NE 96th Avenue
Battle Ground, WA

PETITION: 158

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:

	BOARD OF EQUALIZATION (BOE) VALUE	
	ASSESSED VALUE	
Land	\$ 216,271	\$ 216,271
Improvements	\$ 349,914	\$ 294,491
Personal property		
Minerals		
ASSESSED VALUE	\$ 566,185	BOE VALUE \$ 510,762

Date of hearing: March 7, 2017 RecordingID#03072017Lemen158

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:
Michael & Debra Lemen

Assessor:
None

March 15, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,937 square feet, built in 1994 and is of good construction quality located on 5.13 acres.

The appellants stated the assessed value of the home is over stated based on the 2015 sales in the last 18 months of 1.5 story homes on 5 acres built during the same time period. Three comparable sales were submitted [#27574-400 sold for \$474,500 in May 2015; #233793-000 sold for \$465,000 in January 2015; and #129857-000 sold for \$550,000 in October 2015]. The 2015 assessed value of \$458,000 trended to 2016 at 11.52% provides a value of \$510,762.

The appellant requested a total value of \$443,000.

The assessor provided a list of 4 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. Two of the assessor comparable properties (#191971-000 and #195373-002) most closely compare to the subject property in size, quality and age and support the trended value of \$510,762.

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 \$510,762 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

Daniel C. Weaver, Chairman

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March 15, 2017