

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRODY, CURTIS G & BRODY, DENISE M

Curtis & Denise Brody
20301 NE 96th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 192664-000

PROPERTY LOCATION: 20301 NE 96th Avenue
Battle Ground, WA

PETITION: 343

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	\$ 216,333	\$ 216,333
Improvements	\$ 587,538	\$ 408,667
Personal property		
Minerals		
ASSESSED VALUE	\$ 803,871	BOE VALUE \$ 625,000

Date of hearing: March 8, 2017 Recording ID#03082017Brody

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:
Curtis Brody

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 3,453 square feet, built in 2004 and is of very good plus quality construction on 5 acres.

The appellant stated that homes within close proximity on similar acreage sold for significantly less than the assessed values. Three comparable sales were submitted, one being right next door [#192663-000 sold for \$620,000 in November 2014; #192668-000 sold for \$614,000 in June 2015; and #986035-394 sold for \$635,000 in November 2015]. No significant changes have been made to the property since the purchase in 2012 except for an unfinished pole barn.

The appellant requested a value of \$625,000.

The assessor provided a list of 3 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. The appellant comparable properties are in closer proximity than the assessor comparable properties and even though the properties are 1.5 and 2 story homes they are in the neighborhood.

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 \$625,000 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

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: CAVENDER, CHRISTOPHER & CAVENDER, CARRIE

Christopher & Carrie Cavender
23405 NE 271st Court
Battle Ground, WA 98604

ACCOUNT NUMBER: 236959-000

PROPERTY LOCATION: 23405 NE 271st Court
Battle Ground, WA

PETITION: 344

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	\$ 144,606	\$ 144,606
Improvements	\$ 424,257	\$ 357,294
Personal property		
Minerals		
ASSESSED VALUE	\$ 568,863	BOE VALUE \$ 501,900

Date of hearing: March 8, 2017 Recording ID#003082017Cavender

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 3,608 square feet and a 992 square foot basement, built in 2006 and is of average plus quality construction on 5 acres.

The appellant stated on the petition that an appraisal was done on the property. The appraisal was performed by Jason A. Moreau of JA Moreau, Inc. in June 2016 listing a value of \$500,900.

The appellant requested a value of \$501,900.

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 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 \$501,900 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

Daniel C. Weaver, Chairman

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March 15, 2017

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CHRISTIAN, DAYNA & CHRISTIAN, SEAN L

Sean & Dayna Christian
8615 NE 179th Place
Vancouver, WA 98682

ACCOUNT NUMBER: 115621-144

PROPERTY LOCATION: 8615 NE 179th Place
Vancouver, WA

PETITION: 345

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	\$ 155,461	\$ 144,415
Improvements	\$ 486,981	\$ 415,521
Personal property		
Minerals		
ASSESSED VALUE	\$ 642,442	BOE VALUE \$ 559,936

Date of hearing: March 8, 2017 RecordingID#003082017Christian

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:
Dayna Christian

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 3,195 square feet, built in 1996 and is of very good minus quality construction located on .75 acres.

The appellant stated that they purchased the home in April 2015 and they submitted the fee appraisal. It was performed by Jeremique Clifford of Clifford Appraisal in April 2015 showing a value of \$520,000. The appellant did see the assessor recommendation changing the assessment to \$559,936 and wanted clarification on where that value came from. The Board explained the county wide 11.52% increase on properties. The appellant also stated the home needed numerous repairs when they purchased it.

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

The assessor provided no list of sales and a cover letter recommending an adjustment to the assessed value of \$559,936. Purchase price trended by the county wide 11.52%.

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 \$559,936 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: DAUGHERTY, LYLE A & DAUGHERTY, CORDELIA
A CO TRUS

Lyle & Cordelia Daugherty
3906 NE 110th Street
Vancouver, WA 98686

ACCOUNT NUMBER: 189934-015

PROPERTY LOCATION: 3906 NE 110th Street
Vancouver, WA

PETITION: 364

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	\$ 124,947	\$ 124,947
Improvements	\$ 233,113	\$ 224,730
Personal property		
Minerals		
ASSESSED VALUE	\$ 358,060	BOE VALUE \$ 349,677

Date of hearing: March 8, 2017 Recording ID#003082017Daugherty

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:
Lyle Daugherty

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 1,904 square feet, built in 1979 and is of average quality construction located on 1.13 acres.

The appellant stated that the assessor has his outbuilding listed as double the size as it is actually 1,200 square feet, is one floor, there is no loft and cost \$12,000 in 1993 to build. Both of the general purpose buildings are overvalued at \$15,156 and \$8,721. The replacement cost today would be \$4,720.74 and \$5,584.20 respectively. Realtors have told him that outbuildings do not appreciate in value unless you remodel them which he has not done.

The appellant requested a value of \$325,000.

The assessor provided a list of 116 sales adjusted only for time and a cover letter recommending an adjustment to the assessed value of \$349,677.

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 \$349,677 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: SIMONDS, WILLIAM & SIMONDS, PATRICIA

William & Patricia Simonds
2916 NE 72nd Street
Vancouver, WA 98665

ACCOUNT NUMBER: 98950-010

PROPERTY LOCATION 2916 NE 72nd Street
Vancouver, WA

PETITION: 349

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	\$ 137,037	\$ 137,037
Improvements	\$ 238,461	\$ 208,963
Personal property		
Minerals		
ASSESSED VALUE	\$ 375,498	BOE VALUE \$ 346,000

Date of hearing: March 8, 2017 RecordingID#003082017Simonds

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 1,868 square feet, built in 1997 and is of average plus quality construction located on 1.5 acres.

The appellant stated on the petition that comparable sales to their home sold this year and those people paid less property taxes than the appellants did last year. Six comparable sales were submitted [#98283-263 sold for \$339,900 in August 2015; #189520-018 sold for \$272,500 in June 2015; #117894-024 sold for \$299,500 in July 2015; #118257-428 sold for \$348,602 sold for \$348,602 in November 2015; #105811-010 sold for \$335,000 in May 2016; and #204742-000 sold for \$339,900 in April 2016].

The appellant requested a value of \$346,000. The appellant comparable properties closely support this value.

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 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 \$346,000 as of January 1, 2016.

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

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March 15, 2017