



proud past, promising future

**CLARK COUNTY**  
WASHINGTON

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

**PROPERTY OWNER:** HVAL, BRETT

Brett Hval  
21973 NE Alton Street  
Fairview, OR 97024

**ACCOUNT NUMBER:** 086250-000

**PROPERTY LOCATION:** 922 NW Greeley Street  
Camas, WA

**PETITION:** 422

**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	\$ 63,389	\$ 63,389
Improvements	\$ 145,868	\$ 145,868
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 209,257</b>	<b>BOE VALUE \$ 209,257</b>

Date of hearing: April 12, 2017 Recording ID#04122017Hval

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

1300 Franklin Street, Suite 650 • PO Box 5000 • Vancouver, WA 98666-5000 • tel: [360] 397-2337 • fax: [360] 397-6162 • boe@clark.wa.gov



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a two story duplex residence with 1,848 square feet (924 each unit), built in 1974 and is of fair quality construction located on .11 acres.

The appellant stated on the petition that he purchased the property in July 2014 for \$148,000 in an arms-length transaction. He stated that the market value has not increased 40% in two years. The land value has gone up but the structure has decreased. There were no comparable sales, costs to cure or additional documentary evidence submitted.

The appellant requested a value of \$175,000.

The assessor provided a list of 4 sales adjusted only for time, a property appraisal information card for 2016 and a cover letter recommending no adjustment to the value. One of the properties was only 1,028 square and was not considered truly comparable. The other 3 properties ranged in size from 1,536 square feet to 2,096 square feet in size and had adjusted sales price ranging from \$227,000 to \$255,000 in price.

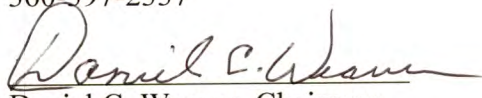
## DECISION

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 \$209,257 as of January 1, 2016.

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

Mailed on April 17, 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.

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April 17, 2017



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CLARK COUNTY  
WASHINGTON

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

**PROPERTY OWNER:** BROWN, JOHN & BROWN, FRANCES

John & Frances Brown  
PO Box 65233  
Vancouver, WA 98665-0008

**ACCOUNT NUMBER:** 179621-004

**PROPERTY LOCATION:** 20116 NW Acorn Drive  
Ridgefield, WA

**PETITION:** 423

**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	\$ 244,981	\$ 244,981
Improvements	\$ 938,089	\$ 736,019
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 1,183,070</b>	<b>BOE VALUE \$ 981,000</b>

**Date of hearing:** April 12, 2017 Recording ID#04122017Brown

**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:  
Fran Brown

Assessor:  
None

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION  
continued

FACTS AND FINDINGS

The subject property is a two story residence with 5,035 square feet, built in 2005 and is of very good plus construction quality located on 4.80 acres.

The appellant stated that location plays the main roll in real estate value and cannot be defined by a zip code. Since 2010 the only homes in Ridgefield that have sold for over \$1 million are located in three specific areas, Rolling Hills, Gee Creek Estates and March Estates. She specified four comparable sales out of all the data submitted that she felt were most like their property [#211261-000 with 6,189 square feet sold for \$795,000 in May 2016; #212557-000 with 4,500 square feet sold for \$770,000 in June of 2016; #217454-000 with 5,658 square feet sold for \$1,010,000 in March 2016 (has two lots); and #181577-000 with 4,501 square feet sold for \$795,000 in May 2016].

The appellant requested a value of \$914,981. 2015 value of \$904,000 adjusted by 8.5% (Ridgefield only) provides a value of \$981,000.

The assessor provided a list of 3 property sales adjusted only for time, a property information card 2016 and a cover letter recommending no adjustment to the assessed value. Two of the three properties had over 6,000 square feet of usable space. The third property had a higher quality rating than the subject property.

**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 \$981,000 as of January 1, 2016.

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

Mailed on April 17, 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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April 17, 2017



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CLARK COUNTY  
WASHINGTON

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

**PROPERTY OWNER:** WALDRON-SOLER, KATHLEEN & SOLER, PATRICIO

Kathleen & Patricio Soler  
1614 NW Klickitat Street  
Camas, WA 98607

**ACCOUNT NUMBER:** 125403-004

**PROPERTY LOCATION:** 1614 NW Klickitat Street  
Camas, WA

**PETITION:** 424

**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	\$ 143,100	\$ 143,100
Improvements	\$ 450,761	\$ 405,761
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 593,861</b>	<b>\$ 548,861</b>

Date of hearing: April 12, 2017 Recording ID#04122017Soler

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:  
Patricio Soler & Kathleen Waldron-Soler

Assessor:  
None

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

### FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,396 square feet, built in 2010 and is of good plus quality construction located on .1983 acres.

The appellants stated that the structure has significant construction defects of the exterior and interior and submitted an inspection. This was performed by Forensic Building Consultants on September 16, 2015. They have had to pay out of pocket for repairs and an attorney so far totaling \$12,000. Based on a review of the documents it seems appropriate to downgrade the property and reduce the improvement value by 10%.

The appellant requested a value of \$456,500 although they will have to disclose all issues if they try to sell and it is uncertain if they can sell for this amount.

The assessor provided a list of 74 sales adjusted only for time, a property appraisal information card for 2016 and a cover letter recommending no adjustment to the assessed value.

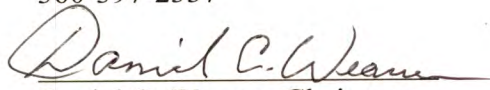
### DECISION

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 \$548,861 as of January 1, 2016.

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

Mailed on April 17, 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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April 17, 2017



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**CLARK COUNTY**  
WASHINGTON

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

**PROPERTY OWNER:** JONES, JOSHUA A

Josh Jones  
3809 NE 39<sup>th</sup> Court  
Vancouver, WA 98661

**ACCOUNT NUMBER:** 100271-314

**PROPERTY LOCATION:** 3809 NE 39<sup>th</sup> Court  
Vancouver, WA

**PETITION:** 426

**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	\$ 78,750	\$ 78,750
Improvements	\$ 208,188	\$ 175,515
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 286,938</b>	<b>\$ 254,265</b>

Date of hearing: April 12, 2017 Recording ID#04122017Jones

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:  
Josh Jones

Assessor:  
None

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

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,980 square feet, built in 1996 and is of average quality construction located on .21 acres.

The appellant stated that he purchased the property in May 2014 for \$225,000. He submitted the appraisal performed by Justin Scott in May 2014 showing a value of \$225,000. He also submitted three comparable sales [#100271-328 with 1,949 square feet sold for \$254,900 in August 2015 (this is across the street from the subject however the lot is 2,900 square feet smaller); #149821-000 with 1,830 square feet sold for \$338,300 in January 2016; and # 149757-068 with 1,759 square feet sold for \$239,900 in September 2015].

The appellant requested a value of \$272,000. The 2015 value of \$228,000 adjusted to 2016 at 11.52% produces a value of \$254,265.

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

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

continued

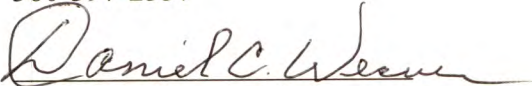
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and 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 \$254,265 as of January 1, 2016.

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

Mailed on April 17, 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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April 17, 2017



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**CLARK COUNTY**  
WASHINGTON

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

**PROPERTY OWNER:** FOEY, MICHAEL J

Michael Foey  
20217 NW Cedar Acres Drive  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 117762-016

**PROPERTY LOCATION:** 20217 NW Cedar Acres Drive  
Ridgefield, WA

**PETITION:** 436

**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	\$ 147,145	\$ 147,145
Improvements	\$ 213,295	\$ 184,775
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 360,440</b>	<b>BOE VALUE \$ 331,920</b>

Date of hearing: April 12, 2017 Recording ID#04122017Foey

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 Foey

Assessor:  
None

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

### FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,766 square feet, built in 1975 and is of average quality construction located on .92 acres.

The appellant stated that the property has never been remodeled. He had a Comparative Market Analysis done by Kathleen Beck of Equity Northwest Properties. She determined there were numerous items in need of repair or replacement such as areas of dry rot, rusty sinks, ceiling heat and a spring in the yard creating a wetland area. The condition of the home is marginally average due to the aged conditions. She recommended a selling price of \$331,920. He also read into the record three comparable sales he wanted submitted [#218041-000 with 1,721 square feet sold for \$439,900 in November 2016; #214915-000 with 2,522 square feet sold for \$313,950 in August 2016; and #121229-000 with 2,137 square feet sold for \$330,000 in July of 2016].

The appellant requested a value of \$334,000.

The assessor provided a list of 98 sales adjusted only for time, a property appraisal information card for 2016 and a cover letter recommending no adjustment to the assessed value.

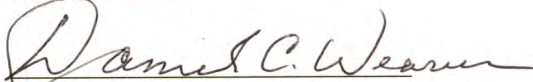
### DECISION

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 \$331,920 as of January 1, 2016.

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

Mailed on April 17, 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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April 17, 2017



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CLARK COUNTY  
WASHINGTON

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

**PROPERTY OWNER:** MOSIER, RANDALL L & MOSIER, EDITH G

Randall & Edith Mosier  
32216 NW 43<sup>rd</sup> Court  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 210182-000

**PROPERTY LOCATION:** 32216 NW 43<sup>rd</sup> Court  
Vancouver, WA

**PETITION:** 430

**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	\$ 198,090	\$ 198,090
Improvements	\$ 726,661	\$ 528,910
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 924,751</b>	<b>BOE VALUE \$ 727,000</b>

Date of hearing: April 12, 2017 Recording ID#04122017Mosier

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:  
Edith & Randall Mosier

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 3,102 square feet, built in 1995 and is of average plus quality construction located on 5.65 acres.

The appellant stated that the new casino is being built right down the street from them. There is construction dirt and dust, a substantial increase in traffic, rise in crime and the construction starts at 5:30am daily. Several comparable sales were submitted however these three were closest and most like the subject [#210183-000 with 2,228 square feet sold for \$550,000 in August 2016; #210184-000 with 2,683 square feet sold for \$747,500 in October 2016; and #210154-000 with 2,426 square feet sold for \$625,000 in September 2016]. They also need to replace their roof and two bids were supplied. One from Roofing & Construction, Inc. as of April 1, 2016 listing a cost of \$22,551.02; and one from Legit Roofing as of March 29, 2016 listing a cost ranging from \$28,830 to \$31,680 depending on product choice. The 2015 value of \$670,000 increased by 8.5% (Ridgefield only) gives a value of \$727,000.

The appellant requested a value of \$635,000.

The assessor provided a list of 107 sales adjusted only for time, a property appraisal information 2016 sheet and a cover letter recommending adjusting the assessed value to \$829,352.

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

continued

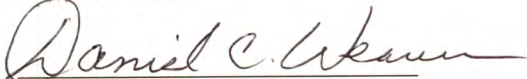
DECISION

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 \$727,000 as of January 1, 2016.

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

Mailed on April 17, 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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April 17, 2017



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CLARK COUNTY  
WASHINGTON

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

**PROPERTY OWNER:** CAMPBELL, DAVID W & CAMPBELL, ANNA  
DUBROVSKAYA

David & Anna Campbell  
15909 NE 205<sup>th</sup> Avenue  
Brush Prairie, WA 98606

**ACCOUNT NUMBER:** 204008-042

**PROPERTY LOCATION:** 15909 NE 205<sup>th</sup> Avenue  
Brush Prairie, WA

**PETITION:** 434

**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	\$ 152,332	\$ 152,332
Improvements	\$ 672,441	\$ 503,406
Personal property		
Minerals		
<b>ASSESSED VALUE</b>	<b>\$ 824,773</b>	<b>BOE VALUE \$ 655,738</b>

Date of hearing: April 12, 2017 Recording ID#04122017Campbell

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:  
Dave Campbell

Assessor:  
None

April 17, 2017

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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 2,894 square feet, built in 2013 and is of very good quality construction located on .88 acres.

The appellant stated that this is the third year they have had to appeal and it feels as if they are penalized for making appeals. This year the increase was over 40% from last year. Five comparable sales were submitted [#196906-000 with 3,936 square feet sold for \$535,000 in August 2016; #204532-000 with 3,908 square feet sold for \$720,000 in September 2016; #204008-060 with 3,485 square feet sold for \$594,000 in January 2017; #206673-000 with 5,036 square feet sold for \$575,000 in December 2016; and #203623-000 with 3,520 square feet sold for \$575,000 in October 2016]. The 2015 value of \$588,000 adjusted by 11.52% gives a value of \$655,738.

The appellant requested a value of \$629,160.

The assessor provided a list of 192 sales adjusted only for time, a property appraisal information 2017 sheet and a cover letter recommending no adjustment to the assessed value. The assessor selected 6 properties for comparison but only one is truly comparable. Property #195504-012 is 3,198 square feet and carries an adjusted sale price of \$687,740.

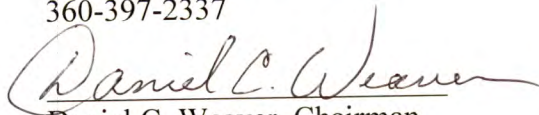
## DECISION

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 \$655,738 as of January 1, 2016.

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

Mailed on April 18, 2017  
The Board of Equalization  
1300 Franklin Street, Suite 650  
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April 18, 2017