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CLARK COUNTY
WASHINGTON

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: STONE, CAL KENT & JENSEN, JILL FAYE TRUSTEES

Cal Stone & Jill Jensen
3802 NW 27th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 90266-128

PROPERTY LOCATION: 3802 NW 27th Avenue
Camas, WA

PETITION: 441

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	\$ 111,300	\$ 111,300
Improvements	\$ 206,255	\$ 189,800
Personal property		
Minerals		
ASSESSED VALUE	\$ 317,555	BOE VALUE \$ 301,100

Date of hearing: April 13, 2017 Recording ID#04132017StoneJensen

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:
Cal Stone and Jill Jensen

Assessor:
None



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,183 square feet, built in 1995 and is of average quality construction located on .18 acres.

The appellant stated that their home has fewer amenities than other home of the same floor plan in Parker Estates. The BOE set their value at \$270,000 for 2015. There are also numerous issues that need repair or replacement and a list was provided with costs to cure at a total of approximately \$30,000. The 2015 assessed value adjusted to 2016 at the county wide 11.52% provides a value of \$301,100.

The appellant requested a value of \$302,990 on the appeal but revised that to \$286,500 during the hearing.

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

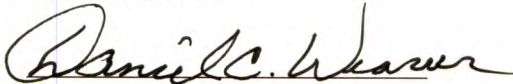
DECISION

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 \$301,100 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
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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April 18, 2017



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CLARK COUNTY
WASHINGTON

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KEYVANI, KIANOOSH & REZAEISADRI, ELHAM

Kianoosh Keyvani & Elham Rezaeisadri
1916 NW 43rd Avenue
Camas, WA 98607

ACCOUNT NUMBER: 110186-388

PROPERTY LOCATION: 1916 NW 43rd Avenue
Camas, WA

PETITION: 444

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	\$ 135,500	\$ 135,500
Improvements	\$ 321,427	\$ 301,541
Personal property		
Minerals		
ASSESSED VALUE	\$ 456,927	BOE VALUE \$ 437,041

Date of hearing: April 13, 2017 Recording ID#04132017Keyvani

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,855 square feet, built in 1996 and is of good minus construction quality located on .201 acres.

The appellant stated on the petition that they purchased the property for \$406,000 in January 2015. Five comparable sales were submitted [#110186-392 with 2,625 square feet sold for \$395,000 in November 2015; #92232-894 with 3,096 square feet sold for \$490,000 in May 2015; #92232-892 with 3,178 square feet sold for \$493,000 in May 2015; #177669-126 with 2,856 square feet sold for \$370,000 in February 2015; and #124817-044 with 2,773 square feet sold for \$395,000 in March 2014]. The 2015 assessed value adjusted to 2016 at the county wide 11.52% provides a value of \$451,333.

The appellant requested a value of \$404,710.

The assessor provided a list of 92 property sales adjusted only for time and a cover letter recommending an adjustment to the assessed value to \$437,041.

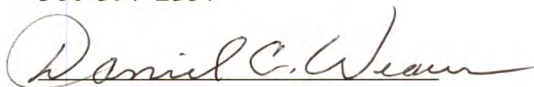
DECISION

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 \$437,041 as of January 1, 2016. (County recommended value).

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
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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April 18, 2017



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CLARK COUNTY
WASHINGTON

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FURMAN, RONALD & FURMAN, CATHERINE

Ronald & Catherine Furman
2015 SE Columbia River Drive Unit 140
Vancouver, WA 98661

ACCOUNT NUMBER: 35771-516

PROPERTY LOCATION: 2015 SE Columbia River Drive Unit 140
Vancouver, WA

PETITION: 440

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	\$ 0	\$ 0
Improvements	\$ 826,734	\$ 690,368
Personal property		
Minerals		
ASSESSED VALUE	\$ 826,734	BOE VALUE \$ 690,368

Date of hearing: April 13, 2017 Recording ID#04132017Furman

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:
Ronald Furman

Assessor:
None



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 1,551 square feet, built in 1998 and is of very good plus quality construction.

The appellants stated they purchased the property in June 2012 at fair market value of \$510,000. The assessments continue to be inflated and the BOE has changed the value several times. He analyzed the comparable sales provided by the assessor and found the subject property per square foot cost was the highest out of all 10 sales at \$533 per square foot. Additionally the sales listed show the subject property has the least amount of bathrooms and bedrooms and is an inner unit. This further identifies the lack of true comparability of the properties used to justify the true and fair value of their property.

The appellant requested a value of \$690,368 (\$445 per square foot) which is the 2015 value of \$619,053 adjusted to 2016 at the county wide 11.52%.

The assessor provided a list of 10 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value. Five of the properties were over 2,200 square feet in size, therefore almost 50% larger and not comparable. The other five properties ranged from 1,356 square feet (12.6% under) to 1,958 square feet (26.2% over) and ranged in price per square foot from \$307 to \$430.

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 \$690,368 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
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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April 18, 2017



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CLARK COUNTY
WASHINGTON

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RIOPELLE, MICHAEL J & RIOPELLE, JEANETTE R

Michael & Jeanette Riopelle
7023 NE Fairway Avenue
Vancouver, WA 98662

ACCOUNT NUMBER: 105522-058

PROPERTY LOCATION: 7023 NE Fairway Avenue
Vancouver, WA

PETITION: 449

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	\$ 140,000	\$ 140,000
Improvements	\$ 230,520	\$ 190,000
Personal property		
Minerals		
ASSESSED VALUE	\$ 370,520	BOE VALUE \$ 330,000

Date of hearing: April 13, 2017 Recording ID#04132017Riopelle

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,684 square feet with a 1,004 square foot basement, built in 1967 and is of average quality construction located on .2195 acres.

The appellant stated that they had an appraisal done in January of 2016 however only 2 pages of the appraisal were submitted. The appellant stated the appraisal was performed by FastTrack Appraisals and lists a value of \$330,000 as of January 27, 2016.

The appellant requested a value of \$330,000.

The assessor provided a list of 17 sales adjusted only for time, a property information card for 2016 and a cover letter recommending no adjustment to the assessed valuation.


DECISION

The Board, after carefully reviewing the information 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 \$330,000 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
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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April 18, 2017



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CLARK COUNTY
WASHINGTON

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WICKERSHAM, EDW M & WICKERSHAM, SUSAN
TRUSTEE

Ed & Susan Wickersham
18000 NW 31st Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 233203-000

PROPERTY LOCATION: 17907 NE Cole Witter Road
Battle Ground, WA

PETITION: 453

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	\$ 23,297	\$ 14,700
Improvements	\$ 0	\$ 0
Personal property		
Minerals		
ASSESSED VALUE	\$ 23,297	BOE VALUE \$ 14,700

Date of hearing: April 13, 2017 Recording ID#04132017Wickersham

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:
Ed Wickersham

Assessor:
None



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a .22 acre lot.

The appellant stated that the property is land locked, wet with standing water 6 months out of the year and it is too small with the setbacks to build on it if you even could. It is an unbuildable lot and the BOE affirmed that at a hearing on March 17, 2016.

The appellant requested a value of \$14,700.

The assessor provided a list of 153 sales adjusted only for time and a cover letter recommending no adjustment to the assessed value.

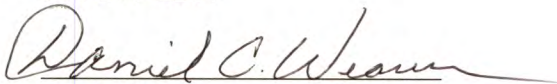
DECISION

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 \$14,700 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
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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April 18, 2017



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CLARK COUNTY
WASHINGTON

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CHEN, RENBO

Renbo Chen
16869 SW 65th Avenue #360
Lake Oswego, OR 97035

ACCOUNT NUMBER: 105523-518

PROPERTY LOCATION: 7917 NE 103rd Avenue
Vancouver, WA

PETITION: 454

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	\$ 77,500	\$ 77,500
Improvements	\$ 108,237	\$ 108,237
Personal property		
Minerals		
ASSESSED VALUE	\$ 185,737	BOE VALUE \$ 185,737

Date of hearing: April 13, 2017 Recording ID#04132017Chen

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,200 square feet, built in 1971 and is of fair quality construction located on .2305 acres.

The appellant stated on the petition that the house across the street sold for \$208,500 in October 2015. It has better or similar conditions as the subject property and there have been no updates. Using a per square foot approach the value should be \$157,556. Four comparable sales were submitted [#105523-520 with 1,236 square feet sold for \$208,500 in October 2015; #105527-040 with 1,508 square feet sold for \$160,000 in April 2016; #105527-066 with 988 square feet sold for \$110,000 in May 2016; and #105614-568 with 1,446 square feet sold for \$190,000 in July 2015;].

The appellant requested a value of \$157,556.

The assessor provided a list of 225 sales adjusted only for time, a property appraisal information 2016 sheet and a cover letter recommending no adjustment to the assessed value. The original notice of value was issued on June 3, 2016 and showed a value of \$201,199 which is what the appellant appealed. On September 29, 2016 a new notice of value was issued showing a value of \$185,737.


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 \$185,737 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
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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April 18, 2017



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CLARK COUNTY
WASHINGTON

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: OUYANG, JUN & JACKSON, MARK

Jun Ouyang & Mark Jackson
PO Box 11175
Pleasanton, CA 94588

ACCOUNT NUMBER: 37911-175

PROPERTY LOCATION: 8301 & 8305 MacArthur Blvd
Vancouver, WA

PETITION: 438

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	\$ 99,015	\$ 99,015
Improvements	\$ 297,321	\$ 279,550
Personal property		
Minerals		
ASSESSED VALUE	\$ 396,336	BOE VALUE \$ 378,565

Date of hearing: April 13, 2017 Recording ID#04132017OuyangJackson

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:
Jun Ouyang & Mark Jackson

Assessor:
None



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style duplex residence with 1,497 square feet, built in 1983 and is of fair plus quality construction located on .4626 acres.

The appellant stated that the assessment is not based on highest and best use of the property which is part of a triplex. They are also appealing #37911-176 which is part of the triplex. Four comparable sales were submitted [#111019-058 with 1,048 square feet sold for \$255,000 in December 2015; #35406-000 with 1,232 square feet sold for \$324,000 in December 2015; #115302-072 with 1,064 square feet sold for \$256,000 in September 2015; and #110539-098 with 1,055 square feet sold for \$272,000 in July 2015]. An appraisal was submitted. It was performed by Matthew J. Frey showing a value of \$336,000 as of July 2013. When they purchased this property from the Vancouver Housing Authority, the VHA insisted on selling the 2 lots together to a single buyer as a triplex. They cannot be sold separately. Using the 2015 value of \$339,541 adjusted to 2016 at the county wide 11.52% provides a value of the \$378,565.

The appellant requested a value of \$351,240.

The assessor provided a list of 88 sales adjusted only for time, a property appraisal information 2017 sheet and a cover letter recommending adjusting the assessed value to \$386,076.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

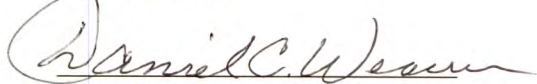
DECISION

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 \$378,565 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
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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April 18, 2017



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CLARK COUNTY
WASHINGTON

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: OUYANG, JUN & JACKSON, MARK

Jun Ouyang & Mark Jackson
PO Box 11175
Pleasanton, CA 94588

ACCOUNT NUMBER: 37911-176

PROPERTY LOCATION: 8309 MacArthur Blvd
Vancouver, WA

PETITION: 439

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	\$ 93,932	\$ 99,932
Improvements	\$ 122,993	\$ 112,733
Personal property		
Minerals		
ASSESSED VALUE	\$ 216,925	BOE VALUE \$ 206,665

Date of hearing: April 13, 2017 Recording ID#04132017OuyangJackson

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:
 - Jun Ouyang & Mark Jackson
- Assessor:
 - None



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style duplex residence with 1,234 square feet, built in 1983 and is of fair quality construction located on .406 acres.

The appellant stated that the assessment is not based on highest and best use of the property which is part of a triplex. They are also appealing #37911-175 which is part of the triplex. Four comparable sales were submitted [#111019-058 with 1,048 square feet sold for \$255,000 in December 2015; #35406-000 with 1,232 square feet sold for \$324,000 in December 2015; #115302-072 with 1,064 square feet sold for \$256,000 in September 2015; and #110539-098 with 1,055 square feet sold for \$272,000 in July 2015]. An appraisal was submitted. It was performed by Matthew J. Frey showing a value of \$336,000 as of July 2013. When they purchased this property from the Vancouver Housing Authority, the VHA insisted on selling the 2 lots together to a single buyer as a triplex. They cannot be sold separately. Using the 2015 value of \$185,724 adjusted to 2016 at the county wide 11.52% provides a value of the \$207,135.

The appellant requested a value of \$148,080.

The assessor provided a list of 88 sales adjusted only for time, a property appraisal information 2017 sheet and a cover letter recommending adjusting the assessed value to \$206,665.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

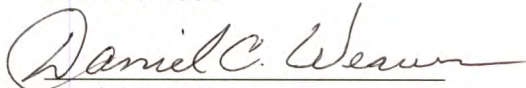
DECISION

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 \$206,665 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
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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