



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

**PROPERTY OWNER:** CHIA-NAN LEE & YA-HUI CHEN

Chia-Nan Lee & Ya-Hui Chen  
3210 NW 20<sup>th</sup> Circle  
Camas, WA 98607

**ACCOUNT NUMBER:** 90264-468

**PROPERTY LOCATION:** 3210 NW 20<sup>th</sup> Circle  
Camas, WA

**PETITION:** 306

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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	\$ 167,200	\$ 167,200
Improvements	\$ 659,899	\$ 611,800
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 827,099</b>	<b>BOE VALUE \$ 779,000</b>

Date of hearing: February 13, 2018 Recording ID# Lee

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  
Dick Riley

Appellant:  
Chia-Nan Lee

Assessor:  
None

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

FACTS AND FINDINGS

The subject property is a two story residence with 5,110 square feet on the main and second level, built in 1995 and is of very good construction quality located on .28 acres.

The appellant stated that based on the comparable sales his value is over assessed. Eight comparable sales were submitted [#90264-476 sold for \$725,000 in April 2016; #90264-232 sold for \$790,000 in October 2014; #124817-322 sold for \$665,278 in August 2015; #90264-472 sold for \$750,000 in January 2013; #90264-240 sold for \$560,000 in August 2016; #110186-512 sold for \$799,000 in July 2017; #92232-768 sold for \$700,000 in March 2017; and #92232-656 sold for \$739,000 in November 2015].

The appellant requested a value of \$753,027.

The assessor provided a list of 3 sales adjusted only for time, a 2018 property information card and a cover letter recommending no adjustment to the assessed value. Three properties listed ranged in adjusted sale price from \$860,000 to \$955,000.

The property near the subject, with similar characteristics, size and age (#90264-476) which sold for \$725,000 and adjusted for time to January 1, 2017 provides a value of \$779,000. This value is supported by other comparable properties provided by the appellant.

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

continued

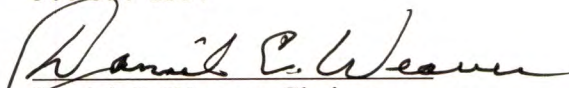
DECISION

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 \$779,000 as of January 1, 2017.

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

Mailed on February 16, 2018  
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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

February 16, 2018





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

**PROPERTY OWNER:** WHEATON, DAVID E & WHEATON, MAUREEN K

David & Maureen Wheaton  
1284 East Lucas Street  
La Center, WA 98629

**ACCOUNT NUMBER:** 63472-858

**PROPERTY LOCATION:** 1284 East Lucas Street  
La Center, WA

**PETITION:** 307

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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	\$ 78,000	\$ 78,000
Improvements	\$ 382,637	\$ 359,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 460,637</b>	<b>BOE VALUE \$ 437,000</b>

Date of hearing: February 13, 2018 Recording ID# Wheaton

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  
Dick Riley

Appellant:  
Maureen Wheaton by teleconference

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,926 square feet, built in 2005 and is of good minus construction quality located on .27 acres.

The appellant stated that market values in the local area are slowly increasing but not as fast as the assessment. An analysis of three comparable sales was submitted [#63472-856 sold for \$437,000 in August 2016; #63472-660 sold for \$378,000 in March 2016; and #258894-096 sold for \$419,900 in December 2015].

The appellant requested a value of \$397,568.

The assessor provided a list of 4 sales adjusted only for time, a 2017 property information card and a cover letter recommending no adjustment to the assessed value. The adjusted sale prices of the comparable properties ranged from \$407,000 to \$516,700.

The property next door (#63472-856) and assessor comparables #258991-062 and #63472-896 support a value of \$437,000.

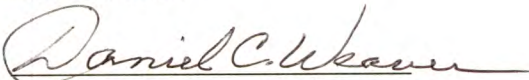
## DECISION

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 \$437,000 as of January 1, 2017.

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

Mailed on February 16, 2018  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

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February 16, 2018





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

**PROPERTY OWNER:** DUNN, PATRICK A & DUNN, LINDA J

Patrick & Linda Dunn  
9704 NE Spurrel Road  
Woodland, WA 98674

**ACCOUNT NUMER:** 260219-000

**PROPERTY LOCATION:** 9704 NE Spurrel Road  
Woodland, WA

**PETITION:** 308

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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	\$ 182,451	\$ 182,451
Improvements	\$ 165,886	\$ 165,886
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 348,337</b>	<b>BOE VALUE \$ 348,337</b>

Date of hearing: February 13, 2018 Recording ID# Dunn

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  
Dick Riley

Appellant:  
None

Assessor:  
None

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

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,432 square feet, built in 1945 and is of fair construction quality located on 10.01 acres.

The appellant stated on the petition that because of Clark County restrictions this property cannot be divided to five acre parcels. It can only be used for agriculture. There was no other documentary evidence for the Board to consider.

The appellant requested a value of \$310,000.

The assessor provided a list of 164 sales adjusted only for time, a 2017 property information card and a cover letter recommending no adjustment to the assessed value. An additional sales grid listed four comparable properties that ranged in adjusted sale price from \$324,200 to \$389,000.

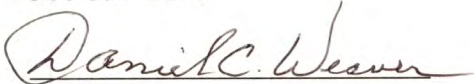
DECISION

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 \$348,337 as of January 1, 2017.

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

Mailed on February 16, 2018  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

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February 16, 2018





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

**PROPERTY OWNER:** POYFAIR, TODD & POYFAIR, MARY DANIELLE

Todd & Mary Danielle Poyfair  
17410 NE 97<sup>th</sup> Avenue  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 195504-020

**PROPERTY LOCATION:** 17410 NE 97<sup>th</sup> Avenue  
Battle Ground, WA

**PETITION:** 310

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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	\$ 222,250	\$ 222,250
Improvements	\$ 608,265	\$ 457,750
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 830,515</b>	<b>BOE VALUE \$ 680,000</b>

Date of hearing: February 13, 2018 Recording ID# Poyfair

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  
Dick Riley

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 4,096 square feet, built in 2000 and is of very good plus construction quality located on 1 acre.

The appellant stated on the petition that based on the appraisal performed in August 2016 for a refinance and based on previous BOE findings the value is not correct. The appraisal was performed by Justin Kiesz of Kiesz & Associates, LLC showing a value of 680,000 as of August 2016.

The appellant requested a value of \$664,766.

The assessor provided a list of 166 sales adjusted only for time, a 2017 property information card, a scatter graph and a cover letter that recommended adjusting the assessed value to \$725,714. No mention was made of the fee appraisal provided by the appellant.

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 \$680,000 as of January 1, 2017.

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

Mailed on February 16, 2018  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337



Daniel C. Weaver, Chairman

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February 16, 2018



1300 Franklin Street, Suite 650  
PO Box 5000  
Vancouver, WA 98666-5000  
360.397.2337  
boe@clark.wa.gov

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

**PROPERTY OWNER:** KEGG, BRUCE B TRUSTEE

Lise Jakobsen  
2225 NW Lacamas Drive  
Camas, WA 98607

**ACCOUNT NUMBER:** 92232-652

**PROPERTY LOCATION:** 2225 NW Lacamas Drive  
Camas, WA

**PETITION:** 311

**ASSESSMENT YEAR:** Valued January 1, 2017 **TAXES PAYABLE IN:** 2018

The Board of Equalization for Clark County Washington was duly convened on July 15, 2017 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	\$ 363,000	\$ 363,000
Improvements	\$ 424,568	\$ 322,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 787,568</b>	<b>BOE VALUE \$ 685,000</b>

Date of hearing: February 13, 2018 Recording ID# Kegg

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  
Dick Riley

Appellant:  
Lise Jakobsen

Assessor:  
None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,416 square feet and a 1,341 square foot basement, built in 1991 and is of very good construction quality located on .28 acres.

The appellant stated that the house was built in 1991 and has never been updated. The lake view is gone as it is obscured by trees that cannot be cut. The "view premium" of \$30,000 is more than the neighboring property at 2309 Lacamas Drive. She submitted a recent, close by, comparable sale [#92232-666 sold for \$645,000 in October 2017]. This home is very similar and has not been updated as well.

The appellant requested a value of \$685,000 even though it will unlikely sell for that much.

The assessor provided a list of 24 sales adjusted only for time, a map, pictures and a cover letter that recommended adjusting the assessed value to \$722,035.

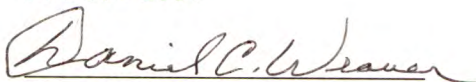
## DECISION

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 \$685,000 as of January 1, 2017.

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

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The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337



Daniel C. Weaver, Chairman

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February 16, 2018