



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: HOPKINS, KEVYN L & HOPKINS, LYNDA

Kevyn & Lynda Hopkins
200 NE 129th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 186878-005

PROPERTY LOCATION: 200 NE 129th Street
Vancouver, WA

PETITION: 333

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 167,824	\$ 167,824
Improvements	\$ 225,479	\$ 225,479
Personal property		
ASSESSED VALUE	\$ 393,303	BOE VALUE \$ 393,303

Date of hearing: February 15, 2018 Recording ID# Hopkins

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:
Kevyn Hopkins

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,152 square feet, and a 1,152 square foot basement, built in 1957 and is of average construction quality located on 1.01 acres.

The appellant stated the assessment appears to be based on newer properties with more bedrooms and square footage. The land assessment doesn't seem to take into account the steep slopes and landslide hazard areas making the majority of this property un-useable. There is erosion due to the Clark County drainage right of way which threatens portions of the land. Currently there is a large fir tree that has fallen and several other large trees are also in jeopardy. This will require him to address this issue and could incur considerable cost. Three comparable sales were submitted [#186669-000 sold for \$275,000 in June 2008; #188724-000 sold for \$280,000 in February 2017; and #186878-010 sold for \$438,000 in May 2016]. Comparable 2 and 3 have more useable land area, both are larger lots and comparable three is adjacent to the subject. No bids or costs to cure were submitted.

The appellant requested a value of \$307,910.

The assessor provided a list of 63 sales adjusted only for time, a 2018 property information card and a cover letter recommending no adjustment to the assessed value. In addition comparable sales grid listed 4 adjusted sales ranging in price from \$359,500 to \$519,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

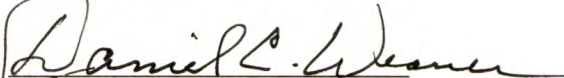
DECISION

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 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 \$393,303 as of January 1, 2017.

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

Mailed on February 20, 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, the assessor's office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VANGELDER, KIRK & VANGELDER, JODI

Kirk & Jodi Vangelder
22308 NE 68th Street
Vancouver, WA 98682

ACCOUNT NUMBER: 170074-000

PROPERTY LOCATION: #139 Section 9, Township 2 North, Range 3 East WM
Camas, WA 98642

PETITION: 334

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 240,700	\$ 175,000
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 240,700	BOE VALUE \$ 175,000

Date of hearing: February 15, 2018 Recording ID# Vangelder

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:
Kirk VanGelder

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a 5 acre parcel of land.

The appellant stated that the property was first assessed at \$178,350 in 2016 and then to \$240,700 in 2017. This is bare land – no improvements. The land has been logged and all of the stumps and branches were left. They replanted, however the ground is uneven and growing natural along with the new trees. He is in the process of buying the adjoining property on a contract which will be signed in April 2018 for a fair market price of \$195,500. This parcel is logged as well but the stumps were removed, the slash was burned and the ground was leveled and replanted. This cost the owner \$25,000 to improve. Six comparable sales from the assessor list were discussed [#168425-000 sold for \$165,000 in June 2016; #168616-000 sold for \$199,900 in August 2016; #170085-000 sold for \$222,000 in June 2016; #1706825-000 sold for \$210,000 in May 2016; #171367-000 sold for \$235,000 in July 2016; and #986037-346 sold for \$235,000 in July 2016]. These properties have power, septic permits, building preapproval, gated community, etc which the subject property does not have.

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

The assessor provided a list of 202 sales adjusted only for time, a 2017 property information card and a cover letter recommending no adjustment to the assessed value. A separate sales grid highlighted six adjusted sales ranging from \$171,200 to 242,900.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

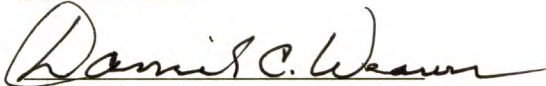
DECISION

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 \$175,000 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 20, 2018



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HUCK, FLOYD A & HUCK, MARGARET K

Floyd & Margaret Huck
13811 NE Riverbend Drive
Battle Ground, WA 98604

ACCOUNT NUMER: 224173-000

PROPERTY LOCATION: 13811 NE Riverbend Drive
Battle Ground, WA

PETITION: 335

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 316,290	\$ 316,290
Improvements	\$ 863,398	\$ 863,398
Personal property		
ASSESSED VALUE	\$ 1,179,688	BOE VALUE \$ 1,179,688

Date of hearing: February 15, 2018 Recording ID# Huck

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:
Floyd & Margaret Huck

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,206 square feet and a 1,428 square foot basement, built in 1990 and is of very good construction quality located on 5 acres.

The appellant stated that the assessor continues to use erroneous comparisons and fails to recognize the BOE's previous rulings. The assessor did not provide any information on how they assessed the property. The appellant feels that all property values need to be brought to 100% of market value. Six sales that were sold for values higher than the assessed values were submitted (four were too old to be relevant) [#224172-000 sold for \$2,795,000 in July 2014; #224169-000 sold for \$715,000 in August 2017; #224167-000 sold for \$1,246,700 in June 2017; #224166-000 sold for \$1,327,322 in August 2009; #224171-000 sold for \$1,400,000 in March 2009; and #224194-000 sold for \$795,000 in July 2007]. The appellant requested information used by the assessor in valuing the subject property stating this was required under the freedom of information request. Such request must be made formally with the county to meet the request requirements.

The appellant requested a value of \$900,000.

The assessor provided no information.

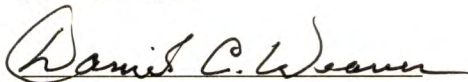
DECISION

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 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 \$1,179,688 as of January 1, 2017.

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

Mailed on February 20, 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 20, 2018



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: RIBARY, CHRISTIE & RIBARY, JON

Jon & Christie Ribary
2926 West 2nd Street
Washougal, WA 98671

ACCOUNT NUMBER: 123011-048

PROPERTY LOCATION: 767 West Lookout Ridge Drive
Washougal, WA

PETITION: 336

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 110,000	\$ 110,000
Improvements	\$ 403,038	\$ 368,500
Personal property		
ASSESSED VALUE	\$ 513,038	BOE VALUE \$ 478,500

Date of hearing: February 15, 2018 Recording ID# Ribary

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 2,058 square feet and a 1,413 square foot basement, built in 2013 and is of good construction quality located on .12 acres.

The appellant stated on the petition that they bought the home for \$435,000 in December 2015. It has not gone up \$70,000 in value. They have the overflow parking in front of their house from a nearby apartment. It is a very busy street and not as desirable as a quieter and safer block in Lookout Ridge. They do not have a front or back yard since they are on a hillside. A real estate agent, Eileen Tefft, told them that homes went up a maximum of 4% in 2016 and 2.5% in 2017. They increased their value on the petition by 6% which they feel is a fair value. Two comparable sales were submitted [#128358-168 sold for \$455,000 in November 2016; and #123621-014 sold for \$487,000 in June 2017]. Both homes are in their neighborhood and are bigger homes and lots.

The appellant requested a value of \$461,100.

The assessor provided a list of 118 sales adjusted only for time, a 2017 property information card, a scatter graph and a cover letter recommending no adjustment to the assessed value.

Using the 2016 assessed value of \$435,000 increased by the county-wide increase of 10% provides a value of \$478,500 which is supported by the appellant's comparable properties.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

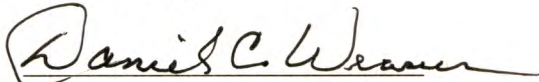
DECISION

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 \$478,500 as of January 1, 2017.

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

Mailed on February 20, 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 20, 2018



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: NICHOLS, KIMBERLY R & BLAKE ROBERT J

Blake & Kimberly Nichols
2512 NE 84th Avenue
Vancouver, WA 98662

ACCOUNT NUMBER: 110294-046

PROPERTY LOCATION: 2512 NE 84th Avenue
Vancouver, WA

PETITION: 339

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 84,700	\$ 84,700
Improvements	\$ 139,554	\$ 139,554
Personal property		
ASSESSED VALUE	\$ 224,254	BOE VALUE \$ 224,254

Date of hearing: February 15, 2018 Recording ID# Nichols

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 1,344 square feet, built in 1972 and is of fair plus construction quality located on .2552 acres.

The appellant stated on the petition that the assessor's value does not reflect true and fair market value. Four comparable sales were submitted [#99775-114 sold for \$140,800 in October 2016; #101402-078 sold for \$185,500 in March 2016; #100121-090 sold for \$180,000 in March 2016; and #106369-504 sold for \$200,000 in November 2016]. The comparable properties were not in the immediate neighborhood.

The appellant requested a value of \$185,844.

The assessor provided a list of 531 sales adjusted only for time, a 2017 property information card, a sales map and a cover letter recommending no adjustment to the assessed value. Nine properties highlighted on the list ranged in adjusted sale price from \$188,900 to \$267,500. Six of the properties were in the immediate neighborhood of the subject property.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the information and testimony 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 \$224,254 as of January 1, 2017.

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

Mailed on February 20, 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 20, 2018



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FILIBERTI, MARY JEAN & NEUSCHWANGER, KEN

Ken Neuschwanger & Mary Jean Filiberti
2002 NE 384th Court
Washougal, WA 98671

ACCOUNT NUMBER: 140682-000

PROPERTY LOCATION: 2002 NE 384th Court
Washougal, WA

PETITION: 337

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 225,033	\$ 225,033
Improvements	\$ 540,658	\$ 474,967
Personal property		
ASSESSED VALUE	\$ 765,691	BOE VALUE \$ 700,000

Date of hearing: February 15, 2018 Recording ID# Filiberti

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: Ken Neuschwanger

Assessor: None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,678 square feet and a 968 square foot basement, built in 2003 and is of very good minus construction quality located on 5.11 acres.

The appellant stated there is no parity in the property values between their home and other homes in their small gated community. Other homes in the area are better quality yet valued lower. Five comparable sales were submitted [#140673-000 sold for \$625,000 in February 2018; #140660-000 sold for \$434,750 in November 2016; #140693-000 sold for \$546,000 in February 2015; #138563-000 sold for \$520,000 in March 2017; and #140888-015 sold for \$444,900 in March 2016].

The appellant requested a value of \$575,000.

The assessor provided no information.

Indications from the sales of properties in the neighborhood that have sold for much less indicates the property is overvalued. Based on the sale of the home nearby at \$625,000 the subject property has not increased in value from the \$700,000 at January 1, 2016.

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 lack of 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 \$700,000 as of January 1, 2017.

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

Mailed on February 20, 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 20, 2018



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SHAW, MICHAEL J & STREETER-SHAW, CYNTHIA

Michael & Cynthia Shaw
17617 SE Evergreen Highway
Vancouver, WA 98683

ACCOUNT NUMBER: 126685-000

PROPERTY LOCATION: 17617 SE Evergreen Highway
Vancouver, WA

PETITION: 338

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:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 697,097	\$ 581,642
Improvements	\$ 183,432	\$ 46,358
Personal property		
ASSESSED VALUE	\$ 880,529	BOE VALUE \$ 628,000

Date of hearing: February 15, 2018 Recording ID# Shaw

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 Shaw

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,374 square feet and a 350 square foot basement, built in 1920 and is of fair construction quality located on 1.03 acres.

The appellant stated comparable sales in their area show their property is over assessed. Four comparable sales were submitted [#12666-000 sold for \$534,500 in June 2015; #126743-000 sold for \$435,000 in February 2015; #126728-000 sold for \$589,719 in May 2014; and #986035-845 sold for \$400,000 in February 2015].

The appellant requested a value of \$255,192.

The assessor provided no information.

The subject property adjusted forward from the stipulated value in 2014 using the assessor calculated county wide increases provides a value of \$628,000 for the subject property. The appellant's comparable properties support this value even though the sales occurred in 2015.

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 \$628,000 as of January 1, 2017.

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

Mailed on February 20, 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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