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I300 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:** STRICKER, RONALD & STRICKER, POLLY

Ronald & Polly Stricker 1620 NE 118<sup>th</sup> Avenue Vancouver, WA 98684

ACCOUNT NUMBER: 110222-000

**PROPERTY LOCATION:** 1620 NE 118<sup>th</sup> Avenue

Vancouver, WA

PETITION: 463

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:

	BOARD OF EQUALIZATION
ASSESSED VALUE	(BOE) VALUE

Land	\$ 108,356		\$ 108,356
Improvements	\$ 130,153		\$ 99,644
Personal property			
ASSESSED VALUE	\$ 238,509	BOE VALUE	\$ 208,000

Date of hearing: April 10, 2018 Recording ID# Stricker

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:

Ron Stricker

Assessor:

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION Continued

#### **FACTS AND FINDINGS**

The subject property is a ranch style residence with 1,560 square feet, built in 1950 and is of fair construction quality located on .29 acres.

The appellant stated that the house is a 1940's temporary war house that was moved to where it is located now. There is no central heating, just baseboard heat. There is only one bath and to connect to city sewer will cost \$15,000. The current septic was inspected and is working fine. Even with a wood stove the electric bill costs are high especially during bad winters. Two comparable sales were submitted [#110189-020 sold for \$185,000 in April 2017; and #110189-188 sold for \$208,000 in January 2015].

The appellant requested a value of \$190,000.

The assessor provided a list of 3 sales adjusted only for time, a 2017 property information card, a map, and a cover letter recommending no change to the assessed value. Values on the sales grid ranged from \$230,000 to \$252,500 and all were 20 plus years newer.

Based on comparable #110189-188 and trending from the 2015 value plus the new roof provides a value of \$208,000.

# 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 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 \$208,000 as of January 1, 2017.

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

Mailed on April 13, 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, <a href="https://www.clark.wa.gov/boardofequalization">www.clark.wa.gov/boardofequalization</a>, the assessor's office or the Washington State Board of Tax Appeals.



## **CLARK COUNTY WASHINGTON**

# **BOARD OF EQUALIZATION**

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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:

OMAR, JUNAID & AHMED, RABIA

Junaid Omar & Rabia Ahmed 20616 30<sup>th</sup> Avenue West Lynnwood, WA 98036

**ACCOUNT NUMBER:** 

114727-542

PROPERTY LOCATION: 720 SE 125<sup>th</sup> Avenue

Vancouver, WA

**PETITION**:

464

**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:

BOARD	<b>OF</b>	EQ	UAI	LIZA	TION
				_	

ASSESSED VALUE	(BOE) VALUE

Land	\$ 104,000		\$ 104,000
Improvements	\$ 230,567		\$ 166,000
Personal property			
ASSESSED VALUE	\$ 334,567	BOE VALUE	\$ 270,000

Date of hearing:

April 10, 2018

Recording ID# Omar & Ahmed

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:

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

### continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 1,809 square feet, built in 1998 and is of average construction quality located on .2 acres.

The appellant stated on the petition that the assessor valuation is grossly out of line based on the comparable sales he submitted. The house is in below average condition and has a lot of wear and tear. Three comparable sales were submitted [#114727-068 sold for \$263,000 in April 2017; #114729-284 sold for \$279,000 in May 2017; and #114728-680 sold for \$260,000 in May 2017].

The appellant requested a value of \$214,522.

The assessor provided no information.

Based on the appellant's comparable sales a value of \$270,000 is supported.

### DECISION

The Board, after carefully reviewing the information 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 \$270,000 as of January 1, 2017.

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

Mailed on April 13, 2018 The Board of Equalization 1300 Franklin Street, Suite 650 Vanc:ouver, 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:** ROWE, GERALDINE J.

Geraldine Rowe 11620 NE Mead Road Vancouver, WA 98682

ACCOUNT NUMBER: 208193-000

PROPERTY LOCATION: 219th Avenue and 99th Street

Vancouver, WA

PETITION: 456

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:

BOARD OF EQUALIZATION (BOE) VALUE

\$ 0
\$ 132,089
<b>\$</b>

Date of hearing: April 10, 2018 Recording ID# Rowe

Hearing Location: Board of Equalization Hearing Room

ASSESSED VALUE

1300 Franklin Street, Suite 650

Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

John Marks Lisa Bodner

Appellant:

Geraldine Rowe

Assessor:

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION continued

## FACTS AND FINDINGS

The subject property is a 1.76 acre parcel of property.

The appellant is appealing two parcels #208193-000 and #208194-000. She stated that this parcel is 90% sloped, 10% flat and has private roads on three sides and a junkyard on the fourth side. The 35% increase is arbitrary as the assessor provided no comparable sales. Two comparable sales were submitted on a supplementary submission dated March 30, 2018 [#205904-000 sold for \$99,000 in August 2016; and #205907-000 sold for \$180,000 in September 2016 and included a well, septic system and impact fees].

The appellant requested a value of \$132,809.

The assessor provided a list of 202 sales adjusted only for time and a cover letter recommending no change to the assessed value. The twelve sales highlighted ranged in adjusted sale price from \$151,800 to \$248,300.

The appellant's requested value is supported by the appellant's submitted comparable sales.

# 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 \$132,089 as of January 1, 2017.

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

Mailed on April 13, 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, <a href="www.clark.wa.gov/boardofequalization">www.clark.wa.gov/boardofequalization</a>, 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**: ROWE, GERALDINE J.

Geraldine Rowe 11620 NE Mead Road Vancouver, WA 98682

ACCOUNT NUMBER: 208194-000

**PROPERTY LOCATION:** 219<sup>th</sup> Avenue and 99<sup>th</sup> Street

Vancouver, WA

PETITION: 457

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:

	BOARD OF EQUALIZATION
ASSESSED VALUE	(BOE) VALUE

Land	\$ 219,518		\$ 182,174
Improvements	\$ 0		\$ 0
Personal property			
ASSESSED VALUE	\$ 219.518	BOE VALUE	\$ 182,174

Date of hearing: April 10, 2018 Recording ID# Rowe

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:

Geraldine Rowe

Assessor:

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION continued

## FACTS AND FINDINGS

The subject property is a 5 acre parcel of property.

The appellant is appealing two parcels #208193-000 and #208194-000. She stated this parcel is adjacent to a 30" natural gas pipeline. The 35% increase is arbitrary as the assessor provided no comparable sales. Five comparable sales were submitted on a supplementary submission dated March 30, 2018 [#168425-000 sold for \$165,000 in June 2016; #986026-890 sold for \$175,000 in September 2016; #196510-000 sold for \$200,000 in December 2016; #205280-000 sold for \$210,000 in July 2016; and #208071-000 and #207995-000 sold for \$215,000 in June 2016].

The appellant requested a value of \$182,174.

The assessor provided no information.

The appellant's requested value is supported by the appellant's submitted comparable sales.

### **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 \$182,174 as of January 1, 2017.

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

Mailed on April 13, 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.