



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DAMERON, WESLEY & DAMERON, ADRIANA

Wesley & Adriana Dameron
6905 SE Evergreen Highway
Vancouver, WA 98664

ACCOUNT NUMBER: 37917-513

PROPERTY LOCATION: 6905 SE Evergreen Highway
Vancouver, WA

PETITION: 467

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	\$ 235,540	\$ 235,540
Improvements	\$ 299,131	\$ 254,460
Personal property		
ASSESSED VALUE	\$ 534,671	BOE VALUE \$ 490,000

Date of hearing: April 11, 2018 Recording ID# Dameron

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:
Wesley Dameron

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,600 square feet and a 1,448 square foot basement, built in 1964 and is of average plus construction quality located on .48 acres.

The appellant stated that they had an appraisal done for a home equity line of credit. The appraisal was performed by Patrick M. Cole and listed a value of \$490,000 as of 4/25/16. Their value is way off from the assessed value. They purchased the house in late 2010.

The appellant requested a value of \$490,000.

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 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 \$490,000 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, 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.

April 13, 2018



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GAINACOPULOS, MIKA

Mika Gainacopulos
16802 SE 41st Circle
Vancouver, WA 98683

ACCOUNT NUMBER: 986035-413

PROPERTY LOCATION: 16802 SE 41st Circle
Vancouver, WA

PETITION: 470

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	\$ 91,000	\$ 91,000
Improvements	\$ 263,864	\$ 263,864
Personal property		
ASSESSED VALUE	\$ 354,864	BOE VALUE \$ 354,864

Date of hearing: April 11, 2018 Recording ID# Gainacopulos

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 2,262 square feet, built in 2015 and is of average construction quality located on .07 acres.

The appellant stated on the petition that surrounding houses do not reflect similar price increases. The tax increase of \$2,000 is not reflective of market value for homes that listen to a busy highway and have homeless people living ½ a mile away. Four comparable sales were submitted [#986035-414 sold for \$309,044 in December 2015; #986035-409 sold for \$300,229 in October 2015; #986035-416 sold for \$324,900 in September 2015; and #986035-407 sold for \$308,524 in December 2015]. The appellant purchased the home January 9, 2017 for \$385,000.

The appellant requested a value of \$335,000. The comparable sales submitted were out of the applicable sale date range.

The assessor provided a cover letter recommending no change to the assessed value.

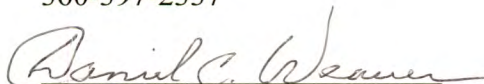
DECISION

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 \$354,864 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.

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

April 13, 2018



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SHERMAN, MARK C & MARTIN, ESTHER J

Mark Sherman & Esther Martin
 17401 SE 39th Street, Unit 51
 Vancouver, WA 98683-9422

ACCOUNT NUMBER: 603902-000

PROPERTY LOCATION: 17401 SE 39th Street Unit 51
 Vancouver, WA

PETITION: 475

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	\$ 0	\$ 0
Improvements	\$ 84,062	\$ 64,910
Personal property		
ASSESSED VALUE	\$ 84,062	BOE VALUE \$ 64,910

Date of hearing: April 11, 2018 Recording ID# Sherman & Martin

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:
 Mark Sherman

Assessor:
 None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a manufactured home residence with 1,428 square feet, built in 1980 and is of good construction quality located in Vista Del Rio.

The appellant stated that the majority of this structure is original. There have been no major upgrades to warrant the assessor changing the effective built date to 2010. It appears that none of the Vista Del Rio units have been reassessed with an effective year of even 2000 let alone 2005 or 2010. Their condition is the same or better than the subject unit. The comparison of their unit, along with dozens of other units in their park establishes that the assessor has failed to value all taxable real property in this manufactured home park on a regular, systematic, and continuous basis. Numerous comparable sales were submitted and these demonstrate a disparity between recent sale amounts and the assessed value. The appellant's information demonstrates numerous properties in the Vista Del Rio park shows assessed values ranging from \$17,489 to \$43,714 with recent sales prices of the same properties ranging from \$36,000 to \$79,500.

The appellant requested a value of \$54,000.

The assessor provided a list of 67 sales adjusted only for time, a 2017 property information card and a cover letter recommending an adjustment to the assessed value of \$64,910. The nineteen sales highlighted on the list ranged in adjusted sale price from \$29,000 to \$164,900.

It appears that the assessments on numerous properties in this park are inconsistent with the sale prices and should be reviewed by the assessor to insure equalization of the assessed values of all properties in the park.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

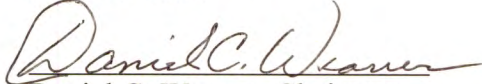
DECISION

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 \$64,910 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.

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



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SCHUMACHER, PAUL E

Paul Schumacher
 17808 NE 259th Street
 Battle Ground, WA 98604

ACCOUNT NUMBER: 233537-016

PROPERTY LOCATION: 17808 NE 259th Street
 Battle Ground, WA

PETITION: 345

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	\$ 317,391	\$ 317,391
Improvements	\$ 450,563	\$ 450,563
Personal property		
ASSESSED VALUE	\$ 767,954	BOE VALUE \$ 767,954

Date of hearing: April 11, 2018 Recording ID# Schumacher

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:
 Paul Schumacher

Assessor:
 None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,204 square feet with a 1,102 square foot basement, built in 2003 and is of average plus construction quality located on 31.64 acres.

The appellant stated that his property value has increased unreasonably. The land is swamp/wetland. It is a tree forest and not dividable and not buildable. The recent subdivisions are increasing land values but are not applicable to his property. He has tried planting several varieties of trees but the land is too wet and drowns out the roots.

The appellant requested a value of \$700,000.

The assessor provided no information.

The Notice of Value provided by the assessor is confusing and does not add up. The values need further clarification from the assessor.

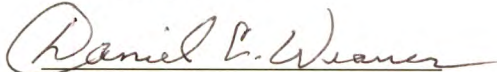
DECISION

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 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 \$767,954 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.

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

April 13, 2018



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: STEINER, LOIS A & FARRELL, JAMES E

Lois Steiner & James Farrell
 20216 NE 190th Avenue
 Battle Ground, WA 98604

ACCOUNT NUMBER: 201692-000

PROPERTY LOCATION: 20216 NE 190th Avenue
 Battle Ground, WA

PETITION: 472

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	\$ 155,600	\$ 22,420
Improvements	\$ 459,320	\$ 374,000
Personal property		
ASSESSED VALUE	\$ 614,920	BOE VALUE \$ 396,420

Date of hearing: April 11, 2018 Recording ID# Steiner & Farrell

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:
 Lois Steiner & James Farrell

Assessor:
 None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,375 square feet with a 2,583 square foot basement, of fair plus construction quality located on 1 acre.

The appellant is appealing two parcels #201692-000 and #201668-000. They purchased these properties in February 2017 for \$560,000. An appraisal was performed by Jeffrey K Yohe and listed a value of \$598,200 for both parcels and improvements as of January 24, 2017.

The appellant requested a value of \$598,200 for both parcels (parcel #201692-000 at \$396,420 and parcel #201668-000 at \$201,780).

The assessor provided no information.

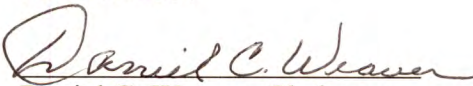
DECISION

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 \$396,420 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.

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

April 13, 2018



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: STEINER, LOIS A & FARRELL, JAMES E

Lois Steiner & James Farrell
20216 NE 190th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 201668-000

PROPERTY LOCATION: 20216 NE 190th Avenue
Battle Ground, WA

PETITION: 473

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	\$ 224,711	\$ 201,780
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 224,711	BOE VALUE \$ 201,780

Date of hearing: April 11, 2018 Recording ID# Steiner & Farrell

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:
Lois Steiner & James Farrell

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

FACTS AND FINDINGS

The subject property is a 9 acre parcel of property.

The appellant is appealing two parcels #201692-000 and #201668-000. They purchased these properties in February 2017 for \$560,000. An appraisal was performed by Jeffrey K Yohe and listed a value of \$598,200 for both properties as of January 24, 2017.

The appellant requested a value of \$201,780 for both parcels (parcel #201692-000 at \$396,420 and parcel #201668-000 at \$201,780).

The assessor provided no information.

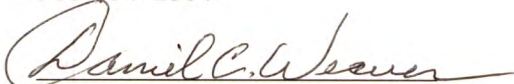
DECISION

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 \$201,780 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.

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

April 13, 2018