



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

**PROPERTY OWNER:** GERSTKEMPER, JOHN C & GERSTKEMPER,  
BARBARA

John & Barbara Gerstkemper  
22003 NE 128<sup>th</sup> Circle  
Brush Prairie, WA 98606

**ACCOUNT NUMBER:** 206922-000

**PROPERTY LOCATION:** 22003 NE 128<sup>th</sup> Circle  
Brush Prairie, WA

**PETITION:** 193

**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	\$ 280,280	\$ 280,280
Improvements	\$ 442,642	\$ 297,220
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 722,922</b>	<b>BOE VALUE \$ 577,500</b>

Date of hearing: April 24, 2018 Recording ID# Gerstkemper

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:  
John Gerstkemper

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,757 square feet and a 803 square foot basement, built in 2009 and is of good construction quality located on 5 acres.

The appellant stated that their home is only a two bedroom and two bathroom home. In the follow-up analysis the appellant submitted five comparable sales in the immediate neighborhood [#206929-000 sold for \$507,000 in April 2016; #206925-000 sold for \$737,610 in September 2016; #206918-018 sold for \$489,900 in July 2016; #206918-036 sold for \$510,000 in September 2016; and #206896-000 sold for \$465,000 in July 2016]. All the comparable sales except #206925-000 are very similar to the subject property. The average of the sales prices of the four homes is \$492,975. The appellant believes that is it a waste of time and energy to appeal every year when the assessor could just use the Board value.

The appellant requested a value of \$561,000.

The assessor provided a list of 190 sales adjusted only for time, a 2018 property information card, a sales grid listing nine sales and a cover letter recommending no adjustment to the assessed value. Highlighted properties on the list ranged in adjusted sale price from \$518,800 to \$879,400.

The appellant comparable properties are all in the same immediate neighborhood and seem to be the best comparable properties. There would be some adjustment to the one of the sale prices because of time and the subject property has the best view of all the properties a lower value is supported. Using the previous year's value of \$525,000 as of January 1, 2016 adjusted by the county wide increase of 10% provides a value of \$577,500. This value is easily supported by the 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 \$577,500 as of January 1, 2017.

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

Mailed on April 30, 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.**

April 30, 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:** JONES, JOSHUA A

Josh Jones  
3809 NE 39<sup>th</sup> Court  
Vancouver, WA 98661

**ACCOUNT NUMBER:** 100271-314

**PROPERTY LOCATION:** 3809 NE 39<sup>th</sup> Court  
Vancouver, WA

**PETITION:** 498

**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	\$ 90,750	\$ 90,750
Improvements	\$ 223,367	\$ 208,367
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 314,117</b>	<b>BOE VALUE \$ 299,117</b>

Date of hearing: April 24, 2018 Recording ID# Jones

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:  
Josh Jones

Assessor:  
None

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

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,980 square feet, built in 1996 and is of average construction quality located on .21 acres.

The appellant stated that the assessment does not factor in the costs for needed repairs. He submitted an inspection report as well as a bid for fixing the rotting siding and painting the siding. These totaled \$10,000 before tax. The home also needs roof repair and he estimated at least \$4,000 for that. He took the assessed valuation and reduced it by the \$15,000 in repairs to arrive at \$299,117.

The appellant requested a value of \$299,117.

The assessor provided no information.

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

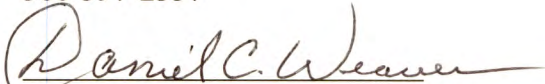
DECISION

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 \$299,117 as of January 1, 2017.

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

Mailed on April 30, 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.**



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:** HASEMI, FARROKH HOSSEINI

Todd Hasemi  
 610 East 5<sup>th</sup> Street  
 Vancouver, WA 98661

**ACCOUNT NUMBER:** 37912-436

**PROPERTY LOCATION:** 5914 Oklahoma Drive  
 Vancouver, WA

**PETITION:** 492

**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	\$ 78,750	\$ 78,750
Improvements	\$ 181,987	\$ 181,987
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 260,737</b>	<b>BOE VALUE \$ 260,737</b>

Date of hearing: April 24, 2018 Recording ID# Hasemi

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 1,494 square feet, built in 1965 and is of average construction quality located on .21 acres.

The appellant stated on the petition that the fair market value should be based on sale prices of comparable houses in the neighborhood. Ten comparable sales were submitted [#37910-513 sold for \$195,000 in August 2016; #37611-890 sold for \$185,100 in June 2016; #36359-238 sold for \$196,100 in May 2016; #37912-509 sold for \$206,000 in February 2016; #37913-218 sold for \$185,500 in May 2016; #37910-940 sold for \$200,000 in June 2016; #37910-976 sold for \$194,000 in August 2016; #37911-150 sold for \$207,000 in June 2016; #37911-376 sold for \$175,500 in June 2016; and #37911-630 sold for \$200,000 in April 2016].

The appellant requested a value of \$200,000.

The assessor provided a list of 82 sales adjusted only for time, a 2017 property information card and a cover letter recommending no change to the assessed value. Five properties on the list were highlighted and are closely comparable to the subject property in both size and location.

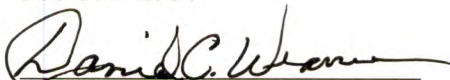
### DECISION

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 \$260,737 as of January 1, 2017.

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

Mailed on April 30, 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.

April 30, 2018





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

**PROPERTY OWNER:** DAWSON, BRIAN & DAWSON, CHRISTINA

Brian & Christina Dawson  
2908 SE 297<sup>th</sup> Avenue  
Washougal, WA 98671

**ACCOUNT NUMBER:** 130976-005

**PROPERTY LOCATION:** 2908 SE 297<sup>th</sup> Avenue  
Washougal, WA

**PETITION:** 499

**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	\$ 127,579	\$ 127,579
Improvements	\$ 1,002,312	\$ 858,101
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,129,891</b>	<b>BOE VALUE \$ 985,680</b>

Date of hearing: April 24, 2018 Recording ID# Dawson

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:  
Brian & Christina Dawson

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

## FACTS AND FINDINGS

The subject property is a 1.5 story residence with 4,632 square feet and a 3,250 square foot basement and is of very good plus construction quality located on 1.22 acres.

The appellants stated that nearby comparable sales show their home is greatly over assessed. Three comparable sales were submitted [#130975-015 sold for \$700,000 in April 2016 (neighbor); #130551-000 sold for \$750,000 in August 2017; and #130556-188 sold for \$710,000 in July 2017]. The assessor provided the appellant with a comparable list but it was not in the computer system or the file for Board review. The appellant read the assessor sales into the record

The appellant requested a value of \$985,680 but changed that to \$812,579.

The assessor provided a 2017 property information card and a cover letter recommending no change to the assessed value. The assessor provided the appellant with a comparable list but it was not in the computer system or the file for Board review. The appellant read the assessor sales into the record [#92232-750 sold for \$1,053,000 with a structure value of \$677,159 in April 2016; #92232-746 sold for \$1,150,000 with a structure value of \$683,188 in December 2016; and #92232-752 sold for \$1,050,000 with a structure value of \$634,322 in October 2016].

The appellant comparable properties indicated land values approximately the same value as the subject property however the improvements were substantially higher for the subject property. The main living areas of the subject property were very comparable however, the basement is substantially larger. Using the assessed value for land and the value for the comparable improvements and adding a reduced value for the basement provides a value approximating the original value requested by the appellant of \$985,680. The prior year value of \$985,680 increased by the 10% county wide increase provides a value of \$1,084,248. The fact that higher end homes are not increasing at the county wide increase and the value of the comparables indicate the value should not be increased from the prior year.

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

continued

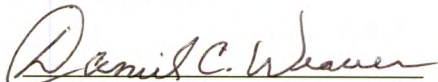
DECISION

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 \$985,680 as of January 1, 2017.

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

Mailed on April 30, 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.**

April 30, 2018



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

**PROPERTY OWNER:** GRAHAM, JACK & GRAHAM, MARY

Jack & Mary Graham  
10018 NE 23<sup>rd</sup> Avenue  
Vancouver, WA 98684

**ACCOUNT NUMBER:** 118201-000

**PROPERTY LOCATION:** 10018 NE 23<sup>rd</sup> Avenue  
Vancouver, WA

**PETITION:** 483

**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	\$ 66,938	\$ 30,625
Improvements	\$ 10,411	\$ 10,411
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 77,349</b>	<b>BOE VALUE \$ 41,036</b>

Date of hearing: April 24, 2018 Recording ID# Graham

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:  
Mary Graham

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

continued

### FACTS AND FINDINGS

The subject property is a .43 acre parcel of property with a 1,728 square foot outbuilding built in 1995 and is of average construction quality.

The appellant stated that there is no easement to this parcel. Their home is located on the next parcel to the east. The outbuilding is located on the subject parcel and to create an easement would be impossible as you would have to drive around their house and then curve around the outbuilding. This cannot be developed as it is landlocked and should not be evaluated with accessible properties. She asked the assessor's office for an explanation on the valuation but she was told to file an appeal – no answers were given.

The appellant requested a value of \$50,900.

The assessor provided a list of 167 sales adjusted only for time, a 2016 property information card and a cover letter recommending no change to the assessed value. The assessor provided an analysis of valuing the properties as one buildable lot at \$75,000. Using this analysis the lot with the home is valued at \$44,375 then the remaining amount to arrive at a total value of \$75,000 for the combined properties would leave a value of \$30,625 for the subject land and \$10,411 for the improvements.

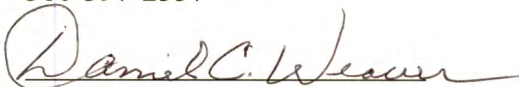
### DECISION

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 \$41,036 as of January 1, 2017.

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

Mailed on April 30, 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.**

April 30, 2018