



CLARK COUNTY WASHINGTON
BOARD OF EQUALIZATION

clark.wa.gov

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: SPAFFORD, CHRISTOPHER & MORRIS, MELINDA

Christopher & Melinda Spafford
17413 NE 167th Avenue
Brush Prairie, WA 98606

ACCOUNT NUMBER: 194789-000

PROPERTY LOCATION: 17413 NE 167th Avenue
Brush Prairie, WA

PETITION: 612

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	\$ 254,061	\$ 254,061
Improvements	\$ 281,874	\$ 199,939
Personal property		
ASSESSED VALUE	\$ 535,935	BOE VALUE \$ 454,000

Date of hearing: June 5, 2018 Recording ID# Spafford

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:
Christopher Spafford

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,396 square feet, built in 1979 and is of average construction quality located on 10.12 acres.

The appellant stated that they purchased the home in July of 2016 from a friend for \$360,000. An appraisal was mentioned but not submitted. The appraisal was performed by Randy M. Goode listing a value of \$454,000 as of June 2016. Seven comparable sales were submitted [#194585-000 sold for \$450,000 in April 2016 (most comparable); #205611-000 sold for \$425,000 in September 2016; #201251-000 sold for \$434,000 in December 2016; #197919-000 sold for \$489,000 in June 2016; #197447-000 sold for \$400,000 in October 2016; #207317-120 sold for \$410,000 in April 2016; and #195289-000 sold for \$452,000 in July 2016].

The appellant requested a value of \$428,000.

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 \$454,000 as of January 1, 2017.

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

Mailed on June 8, 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.



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PICKNELL, KENT H & PICKNELL, PATRICIA D

Kent & Patricia Picknell
 4314 NE 139th Street
 Vancouver, WA 98686

ACCOUNT NUMBER: 117893-224

PROPERTY LOCATION: 4314 NE 139th Street
 Vancouver, WA

PETITION: 615

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	\$ 144,900	\$ 144,900
Improvements	\$ 588,310	\$ 505,100
Personal property		
ASSESSED VALUE	\$ 733,210	BOE VALUE \$ 650,000

Date of hearing: June 5, 2018 Recording ID# Picknell

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:
 Patricia Picknell

Assessor:
 None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 4,014 square feet, built in 1994 and is of very good minus construction quality located on .776 acres.

The appellant stated that they purchased this home in June 2017 for \$650,000. An appraisal was mentioned but not submitted. The appraisal was performed by Lisa Schalz Wilson of Town and Country listing a value of \$660,000 as of May 2017.

The appellant requested a value of \$650,000.

The assessor provided a list of 166 sales adjusted only for time and a cover letter recommending an adjustment to the assessed value of \$660,000. The list ranged in adjusted sale prices from \$570,000 to \$1,050,000.

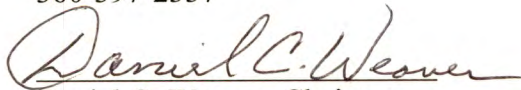
DECISION

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 \$650,000 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
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DAVIS, JOHN M & ARENAS-DAVIS, BARBARA L

John & Barbara Davis
 14204 NE 10th Avenue #33
 Vancouver, WA 98685

ACCOUNT NUMBER: 602709-000

PROPERTY LOCATION: 14204 NE 10th Avenue #33
 Vancouver, WA

PETITION: 616

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	\$ 60,301	\$ 60,301
Personal property		
ASSESSED VALUE	\$ 60,301	BOE VALUE \$ 60,301

Date of hearing: June 5, 2018 Recording ID# Davis

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 manufactured home residence with 1,364 square feet, built in 1983 and is of good construction quality located in Columbia North, space #33.

The appellant stated on the petition that they do not own the land, only the older 1986 manufactured house. They had to replace siding due to decay. The increase is not in line with others in the community. A list of three other properties in this park was provided however the values listed were the assessed values not comparable sales values which the Board cannot consider. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$33,000. The purchase price was \$86,000 in July 2016.

The assessor provided no information.

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 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 \$60,301 as of January 1, 2017.

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KROUPA, ROBERT & KROUPA, DIANA

Robert & Diana Kroupa
28013 NE Falls Road
Yacolt, WA 98675

ACCOUNT NUMBER: 229432-000

PROPERTY LOCATION: 28013 NE Falls Road
Yacolt, WA

PETITION: 651

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	\$ 58,840	\$ 58,840
Improvements	\$ 252,429	\$ 233,077
Personal property		
ASSESSED VALUE	\$ 311,269	BOE VALUE \$ 291,917

Date of hearing: June 5, 2018 Recording ID# Kroupa

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:
Robert Kroupa

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,388 square feet, built in 1976 and is of average construction quality located on 1.34 acres.

The appellant stated that he had to have a roof leak fixed and repair the floor and carpet damage. The bid was from North Light Builders for \$1,277.03 in May of 2018. The work was completed a few weeks ago. Also, the subfloor is buckling and he needs to have the floor and subfloor replaced. There is a bid from North Light Builders for \$18,075 dated June 4, 2018. He has not had that work done yet. There is also a discrepancy with the second floor dimensions. He measures it at 12' x 26' but the assessor lists it incorrectly at 15' x 34'.

The appellant requested a value of \$266,100.

The assessor provided a list of 167 sales adjusted only for time, a 2017 property information card, a sales grid and a cover letter recommending no adjustment to the assessed value. The list ranged in adjusted sale prices from \$316,500 to \$439,000.

Using the assessed value of \$311,269 minus the \$1,277 paid and minus the cost to cure of \$18,075 yields a value of \$291,917.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

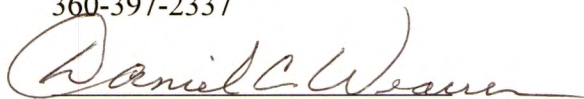
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and 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 \$291,917 as of January 1, 2017.

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Daniel C. Weaver, Chairman

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