



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VOLGAMORE, FRED & VOLGAMORE, NANCY

Fred & Nancy Volgamore
 601 NE 83rd Street
 Vancouver, WA 98665-8122

ACCOUNT NUMBER: 97839-044

PROPERTY LOCATION: 601 NE 83rd Street
 Vancouver, WA

PETITION: 757

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	\$ 97,750	\$ 97,750
Improvements	\$ 211,283	\$ 211,283
Personal property		
ASSESSED VALUE	\$ 309,033	BOE VALUE \$ 309,033

Date of hearing: August 22, 2018 Recording ID# Volgamore

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 split level residence with 1,872 square feet, built in 1967 and is of average construction quality located on .24 acres.

The appellant stated on the petition that the house was rebuilt in 2016 due to total loss by fire. When it was rebuilt it was made into two bedrooms instead of four and there are closets in only two of the rooms. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$177,750

The assessor provided no information.

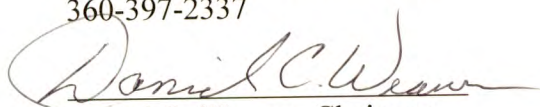
DECISION

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 \$309,033 as of January 1, 2017.

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

Mailed on August 27, 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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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: KYSAR, CLINTON D & KYSAR, GRETCHEN G

Clinton & Gretchen Kysar
 PO Box 344
 Amboy, WA 98601

ACCOUNT NUMBER: 276864-000

PROPERTY LOCATION: 38419 NE Rotschy Road
 Yacolt, WA

PETITION: 760

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	\$ 252,418	\$ 252,418
Improvements	\$ 390,811	\$ 390,811
Personal property		
ASSESSED VALUE	\$ 643,229	BOE VALUE \$ 643,229

Date of hearing: August 22, 2018 Recording ID# Kysar

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:
 Clinton Kysar

Assessor:
 None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,970 square feet, built in 2001 and is of average construction quality located on 46.76 acres.

The appellant stated that he found a few comparable sales [#276833-000 is 38 acres and a better quality home sold for \$450,000 in July 2018 and #273486-000 and 273489-000 is 112 acres and sold for \$600,000 which is \$5,400 per acre. The subject needs a new roof and there is mold in the attic that needs removed. There is also some floor covering missing in a few of the rooms. There were no bids submitted to show costs to cure these items.

The appellant requested a value of \$450,000.

The assessor provided no information.

The verbal comparable sales submitted do not support a lower value.

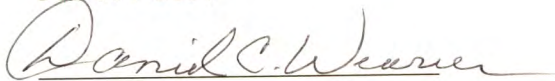
DECISION

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 \$643,229 as of January 1, 2017.

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

Mailed on August 27, 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DEARBORN, STEPHEN L & DEARBORN, KARLA V
 Stephen & Karla Dearborn
 3245 NW Lacamas, Drive
 Camas, WA 98607

ACCOUNT NUMBER: 110186-968

PROPERTY LOCATION: 3245 NW Lacamas Drive
 Camas, WA

PETITION: 761

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	\$ 328,000	\$ 328,000
Improvements	\$ 732,236	\$ 732,236
Personal property		
ASSESSED VALUE	\$ 1,060,236	BOE VALUE \$ 1,060,236

Date of hearing: August 22, 2018 Recording ID# Dearborn

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:
 Stephen Dearborn by teleconference

Assessor:
 None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 5,135 square feet, built in 2002 and is of very good construction quality located on .49 acres.

The appellant stated that they had appealed the 2016 assessment and was granted a reduction to \$938,000. The 2017 assessment was done before the prior value was established. The single year increase of 13.03% is not consistent with other increases in the immediate neighborhood. Four comparable sales were submitted [#110187-002 sold for \$750,000 in November 2017; #110186-982 sold for \$735,000 in December 2017; #175932-014 sold for \$972,500 in February 2017; and #986035-648 sold for \$770,000 in February 2017].

The appellant requested a value of \$989,850.

The assessor provided no information.

The appellant's comparable properties range in size from 3,100 to 4,000 square feet in size, which is significantly smaller than the subject property. If you take last year's value of the subject property and trend it forward by the county wide 10% you arrive at a value very close to the assessed value.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

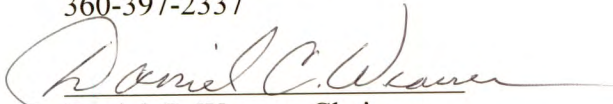
DECISION

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 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 \$1,060,236 as of January 1, 2017.

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

Mailed on August 27, 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: COMSTOCK, KLYDE & ROSEBERRY, SHANNON

Shannon Roseberry & Klyde Comstock
1613 NE 219th Street
Ridgefield, WA 98642

ACCOUNT NUMBER: 179141-000

PROPERTY LOCATION: 1701 NE 219th Street
Ridgefield, WA

PETITION: 762

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	\$ 89,073	\$ 25,258
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 89,073	BOE VALUE \$ 25,258

Date of hearing: August 22, 2018 Recording ID# Roseberry

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:
Shannon Roseberry

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .19 acre parcel of land.

The appellant stated that the property is land locked and will never have access to Highway 502. It is only used as additional yard. It was purchased from WSDOT in a closed bid for \$10,000 in May 2017.

The appellant requested a value of \$25,258

The assessor provided no information.

The assessed value for 2016 was \$25,258 and the appellant paid taxes on that value. The uncertified value shown in the property information system is \$15,000 for 2018.

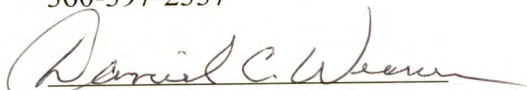
DECISION

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 \$25,258 as of January 1, 2017.

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

Mailed on August 27, 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JONES, JOHNNIE D & JONES, HEATHER C

Johnnie & Heather Jones
33915 SE 6th Street
Washougal, WA 98671

ACCOUNT NUMBER: 143044-000

PROPERTY LOCATION: 33915 SE 6th Street
Washougal, WA

PETITION: 763

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	\$ 175,906	\$ 175,906
Improvements	\$ 713,491	\$ 504,094
Personal property		
ASSESSED VALUE	\$ 889,397	BOE VALUE \$ 680,000

Date of hearing: August 22, 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:
Johnnie & Heather Jones

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,477 square feet, was built in 2015 and is of very good construction quality located on 5 acres.

The appellant stated that the assessor used homes in Camas and in gated communities which are not comparable. Their home still needs to be landscaped which will cost several thousand dollars. Six comparable sales were submitted in a competitive market analysis ranging in square footage from 4,000 to 4,700 and sale price from \$565,000 to \$750,000. Four additional sales were provided [#142816-000 sold for \$660,000 in May 2017; #143126-000 sold for \$565,000 in May 2016; #142915-000 sold for \$654,900 in May 2017; and 143041-000 sold for \$597,000 in August 2016].

The appellant requested a value of \$744,906 on the petition but changed to \$680,000 during the hearing based on their comparable sales.

The assessor provided a list of 4 sales adjusted only for time and a cover letter recommending no change to the assessed value. The assessor comparable properties were not in the immediate area of the subject property and ranged in size from 3,281 to 4,871 square feet and in price from \$803,000 to \$940,500.

The appellant's comparable sales support a lower value.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

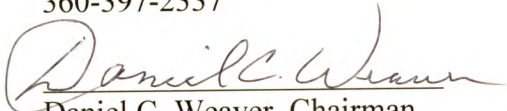
DECISION

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 \$680,000 as of January 1, 2017.

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

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Vancouver, WA 98666-5000
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: OWENS, JOSHUA

Joshua Owens
1505 NW 10th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 85796-004

PROPERTY LOCATION: 1505 NW 10th Avenue
Camas, WA

PETITION: 764

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	\$ 127,734	\$ 127,734
Improvements	\$ 283,369	\$ 227,266
Personal property		
ASSESSED VALUE	\$ 411,103	BOE VALUE \$ 355,000

Date of hearing: August 22, 2018 Recording ID# Owens

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 & Joy Owens

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,540 square feet and a 936 square foot basement, built in 1910 and is of average minus construction quality located on .48 acres.

The appellant stated that there are major repair issues due to the age of the home built in 1910 and there are drainage issues as well. A French drain is needed. They had a bid from Eber Lopez of Green lawn Landscaping and Construction for \$1,450. A paving bid from Andy Valentine of Action Paving to fix the sidewalk and concrete problems was \$10,000. They still have a sump pump for water in the basement, the roof need replacing and the roof trusses are original and it all needs to be fixed. The house is settling and the cost would be prohibitive to adjust the leveling of the house.

The appellant requested a value of \$323,497.

The assessor provided no information.

Using last year's value trended forward by the county wide 10% yields a value of \$355,000.

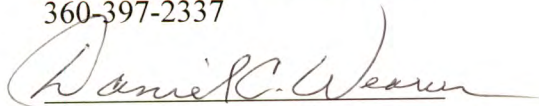
DECISION

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 \$355,000 as of January 1, 2017.

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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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CLARK COUNTY WASHINGTON
BOARD OF EQUALIZATION

clark.wa.gov

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 360.397.2337

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PAULSON, NORMAN D

Bill Paulson
 PO Box 1245
 Washougal, WA 98671

ACCOUNT NUMBER: 131897-000

PROPERTY LOCATION: 1039 32nd Street
 Washougal, WA

PETITION: 766

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	\$ 215,068	\$ 215,068
Improvements	\$ 120,485	\$ 120,485
Personal property		
ASSESSED VALUE	\$ 335,553	BOE VALUE \$ 335,553

Date of hearing: August 22, 2018 Recording ID# Paulson

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:
 Bill Paulson

Assessor:
 None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,619 square feet, built in 1936 and is of fair plus construction quality located on 1.48 acres.

The appellant stated that the assessor values this property as if it can be developed. It cannot. There is no sewer to the site and the cost would be prohibitive. There is no access to the back of the property as the existing buildings block it. The City of Washougal has said this could not be developed.

The appellant requested a value of \$215,068 for the land.

The assessor provided no information.

Using last year's value of \$309,548 trended forward by the county wide 10% yields a value of \$340,500. This would be more than the assessed value.

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 set at \$335,553 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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