



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: YUNG, GLEN J & TO, XUAN K

Glen Yung
2014 Columbia Street
Vancouver, WA 98660

ACCOUNT NUMBE: 54000-000

PROPERTY LOCATION: 2014 Columbia Street
Vancouver, WA

PETITION: 691

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	\$ 101,894	\$ 101,894
Improvements	\$ 504,736	\$ 352,106
Personal property		
ASSESSED VALUE	\$ 606,630	BOE VALUE \$ 454,000

Date of hearing: August 23, 2018 Recording ID# Yung

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
John Rose

Appellant:
Glen Yung

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,240 square feet and a 1,320 square foot basement, built in 1925 and is of good plus construction quality located on .11 acres.

The appellant stated the assessor always uses sales on double lots and on quiet streets that are not comparable. Also two of the comparable properties were virtually new. The accessory dwelling unit over the garage is still under construction. There is sheetrock but it is not finished. There is also considerable damage to the house from a leak on the third floor. American Family Insurance listed the replacement value at \$41,122. Four comparable sales were submitted [#000089-000 sold for \$375,000 in April 2018; #011279-000 sold for \$375,000 in August 2017; #061090-000 sold for \$395,000 in September 2017; and #056005-000 sold for \$410,000 in July 2018].

The appellant requested a value of \$355,000

The assessor provided a list of four sales and a cover letter recommending no change to the assessed value.

Using last year's value of \$412,624 trended forward by the county wide 10% yields a rounded value of \$454,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

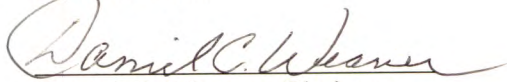
DECISION

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 \$454,000 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.

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: SALE, JEANNETTE & SALE, DAVID

David & Jeannette Sale
4808 NE 99th Street
Vancouver, WA 98665

ACCOUNT NUMBER: 189889-000

PROPERTY LOCATION: 4808 NE 99th Street
Vancouver, WA

PETITION: 767

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	\$ 477,123	\$ 477,123
Improvements	\$ 228,259	\$ 17,877
Personal property		
ASSESSED VALUE	\$ 705,382	BOE VALUE \$ 495,000

Date of hearing: August 23, 2018 Recording ID# Sale

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
John Rose

Appellant:
David Sale

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,656 square feet and a 1,344 square foot basement, built in 1986 and is of average construction quality located on 3.03 acres.

The appellant stated that they purchased the property in June 2016 for \$495,000. The land is considered prime developable and he is in the process of developing the 3.03 acres into 6-7 additional lots. The existing structures will stay until they build another home on the property and then they will be demolished. There are numerous issues with the house that would need to be fixed and are not worth completing.

The appellant requested a value of \$489,123.

The assessor provided no information. The house was valued at \$10,499 in 2016 because the property was being developed and the house was to be demolished. It is being lived in temporarily while development plans continue. The value in the property still lies in the land only.

The purchase price is the best indicator of value.

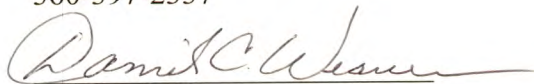
DECISION

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 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 \$495,000 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: SHERMER-SMITH, LORI L

Lori Shermer-Smith
26200 NE Lucia Falls Road
Yacolt, WA 98675

ACCOUNT NUMBER: 232273-000

PROPERTY LOCATION: 26200 NE Lucia Falls Road
Yacolt, WA

PETITION: 768

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	\$ 62,947	\$ 62,947
Improvements	\$ 75,099	\$ 75,099
Personal property		
ASSESSED VALUE	\$ 138,046	BOE VALUE \$ 138,046

Date of hearing: August 23, 2018 Recording ID# Shermer-Smith

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
John Rose

Appellant:
Lori Shermer-Smith

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 1,809 square feet, built in 1999 and is of average construction quality located on .32 acres.

The appellant stated that the manufactured home is 18 years old and has had no improvements. It can never be sold separately as it cannot be moved. It is depreciating quickly due to moisture. The property is not desirable within 50' of the railroad. The neighbors burn all the time and the smoke smell gets into the house. There are also loud logging trucks, motorcycles and work vans flying down the road and people walking on the railroad tracks at all hours. She no longer has privacy. Pictures and new manufactured home flyers were submitted. No bids to fix any items were submitted for Board consideration.

The appellant requested a value of \$82,172.

The assessor provided no information.

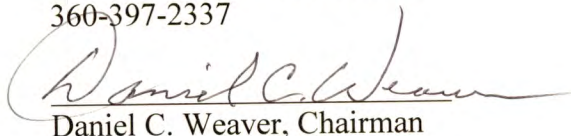
DECISION

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 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 \$138,045 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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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: WGS LLC

WGS LLC – Mason Swigert
6275 Coyote Point Circle
Reno, NV 89511

ACCOUNT NUMBER: 220010-000

PROPERTY LOCATION: #1 #2 #3 Laws & Pickens DLC
Ridgefield, WA

PETITION: 769

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	\$ 1,074,897	\$	167,026
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 1,074,897	BOE VALUE	\$ 167,026

Date of hearing: August 23, 2018 Recording ID# WGS LLC

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
John Rose

Appellant:
Mason Swigert by teleconference

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 32.82 acre parcel of land that includes three tracts, two of which are not being appealed that total 1.52 acres.

The appellant stated that he is appealing the value of the three tracts that total 31.3 acres and are inaccessible, undevelopable lowland/wetland areas. It sits between the Burlington Northern Railroad right-of-way and the Lake River. This area is subject to a wetland access and mitigation easement which restricts modification of the landform to all but plantings. The tract is inaccessible by vehicle. Four comparable sales were submitted however the last two were not sales; [#220429-000 with 45.35 acres sold for \$100,000 in July 2015 and assessed at \$139,018 in 2017; #190459-000 with 11.61 acres sold for \$100,000 in July 2015 and assessed at \$40,027 in 2017; #190143-000 with 23.8 acres assessed at \$98,861 in 2017; and #220223-000 with 10.5 acres assessed at \$65,116 in 2017].

The appellant requested a value of \$167,026. The value is made up of a portion signified as tracts 2 and 3 for \$49,378 and the remainder (31.2 acres) valued at \$117,648.

The assessor provided no information.

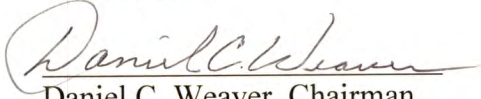
DECISION

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 \$167,026 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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CLARK COUNTY WASHINGTON

clark.wa.gov

BOARD OF EQUALIZATION

1300 Franklin Street, Suite 650
PO Box 5000
Vancouver, WA 98666-5000
360.397.2337

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PIERSON, LYNN & PIERSON, CATHERINE

Lynn & Catherine Pierson
442 NE Oak Street
Camas, WA 98607

ACCOUNT NUMBER: 90966-000

PROPERTY LOCATION: 442 NE Oak Street
Camas, WA

PETITION: 737

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	\$ 99,680	\$ 99,680
Improvements	\$ 289,456	\$ 274,820
Personal property		
ASSESSED VALUE	\$ 389,136	BOE VALUE \$ 374,500

Date of hearing: August 23, 2018 Recording ID# Pierson

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
John Rose

Appellant:
Lynn Pierson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,197 square feet, was built in 1967 and is of average construction quality located on .56 acres.

The appellant stated that there are numerous issues with the house as it is aging. There is a rock retaining wall that needs replaced but no one will give him a bid to replace with like material. The heat pump needs to be replaced and a bid from Dan's Top Notch stated \$14,625. The concrete is cracked and the carpet needs replacing however these are normal wear and tear items. There is also an unsupported truss that has sagged due to improper framing and needs to be addressed. A radon test was included as well and the levels are over the limit and needs to be fixed.

The appellant requested a value of \$220,000.

The assessor provided a list of 7 sales adjusted only for time and a cover letter recommending no change to the assessed value.

Using the assessed value minus the heat pump cost yields a value of \$374,500.


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 \$374,500 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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CORRECTED

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LORENZO, SALVADOR & AGUILAR, AMERICA

Salvador Lorenzo & America Aguilar
35117 NE 111th Avenue
La Center, WA 98629

ACCOUNT NUMBER: 266600-000

PROPERTY LOCATION: 35117 NE 111th Avenue
La Center, WA

PETITION: 770

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	\$ 162,840	\$ 162,840
Improvements	\$ 561,479	\$ 445,160
Personal property		
ASSESSED VALUE	\$ 724,319	BOE VALUE \$ 608,000

Date of hearing: August 23, 2018 Recording ID# Lorenzo

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
John Rose

Appellant:
Salvador Lorenzo

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,895 square feet, built in 2007 and is of good construction quality located on 9.70 acres.

The appellant stated that there is still a lot of work to be finished inside the home. The basement is unfinished as well as the bonus room. There are windows that need trim and the mud room needs flooring and base trim. He has tried to finish the home over time. Five comparable sales were submitted [#263912-000 sold for \$410,000 in October 2017; #267057-000 sold for \$471,000 in August 2017; #266363-000 sold for \$498,750 in June 2017; #266820-000 sold for \$540,900 in October 2017; and #222784-000 sold for \$615,000 in April 2017].

The appellant requested a value of \$592,840.

The assessor provided no information.

Using last year's value of \$552,381 trended forward by the county wide 10% yields a value of \$608,000. This is supported by the appellant's comparable sales.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

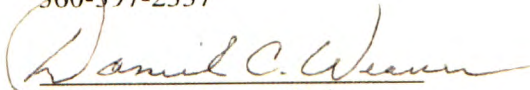
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$608,000 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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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

August 29, 2018

The enclosed Board of Equalization decision for August 23, 2018 has been revised. The values were incorrect on the original decision. This corrected decision shows the accurate values.

If you have any further questions please do not hesitate to call.

Sincerely,

A handwritten signature in black ink, appearing to read "Melanie J Ausmus". The signature is fluid and cursive, with the first name "Melanie" and last name "Ausmus" clearly legible.

Melanie J Ausmus

Program Assistant



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CAMVEST DEVELOPMENT LLC

Lon & Rachelle Combs
7905 NE 173rd Avenue
Vancouver, WA 98682

ACCOUNT NUMBER: 148882-000

PROPERTY LOCATION: NE 54th Street and NE 23rd Avenue
Vancouver, WA

PETITION: 772

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	\$ 300,911	\$ 89,247
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 300,911	BOE VALUE \$ 89,247

Date of hearing: August 23, 2018 Recording ID# Combs

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
 - John Rose

Appellant:
Lon and Rachelle Combs

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.66 acre piece of property.

The appellant stated that he purchased three lots for a total of \$149,000 in March 2016. He is appealing two of the three lots #148882-000 and #148921-000. He has applied for development of these two properties and has been denied three times. Another application has been turned in and they are waiting for approval now. The majority of this property is steep and only a small portion can fit a house and driveway. Three comparable sales were submitted [#037918-640 is 2.87 acres and sold for \$85,000 in March 2017; #156676-000 is 4.7 acres and sold for \$399,900 in May 2017; and #145529-001 with 11.76 acres sold for \$165,000 in November 2017].

The appellant requested a value of \$81,330 for the land.

The assessor provided no information.

Using last year's value of \$84,997 trended forward by the county wide 5% for half of the year yields a value of \$89,247.

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 \$89,247 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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360.397.2337
boe@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CAMVEST DEVELOPMENT LLC

Lon & Rachelle Combs
7905 NE 173rd Avenue
Vancouver, WA 98682

ACCOUNT NUMBER: 148921-000

PROPERTY LOCATION: NE 54th Street and NE 23rd Avenue
Vancouver, WA

PETITION: 773

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	\$ 49,376	\$ 36,599
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 49,376	BOE VALUE \$ 36,599

Date of hearing: August 23, 2018 Recording ID# Coombs

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
John Rose

Appellant:
Lon and Rachelle Combs

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .44 acre piece of property.

The appellant stated that he purchased three lots for a total of \$149,000 in March 2016. He is appealing two of the three lots #148882-000 and #148921-000. He has applied for development of these two properties and has been denied three times. Another application has been turned in and they are waiting for approval now. The majority of this property is steep and only a small portion can fit a house and driveway. Three comparable sales were submitted [#037918-640 is 2.87 acres and sold for \$85,000 in March 2017; #156676-000 is 4.7 acres and sold for \$399,900 in May 2017; and #145529-001 with 11.76 acres sold for \$165,000 in November 2017].

The appellant requested a value of \$34,856 for the land.

The assessor provided no information.

Using last year's value of \$34,856 trended forward by the county wide 5% for half of the year yields a value of \$36,599.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

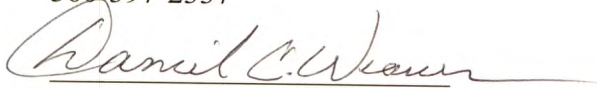
DECISION

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 \$36,599 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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