



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: TEMPLE, STEVE & TEMPLE, SHARON

Steve and Sharon Temple
3414 P Circle
Washougal, WA 98671

ACCOUNT NUMBER: 132591-102

PROPERTY LOCATION: 3414 P Circle
Washougal, WA

PETITION: 842

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	\$ 65,000	\$ 65,000
Improvements	\$ 752,355	\$ 670,000
Personal property		
ASSESSED VALUE	\$ 817,355	BOE VALUE \$ 735,000

Date of hearing: October 10, 2018 Recording ID# Temple

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:
Steve & Sharon Temple

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,378 square feet, an area over the garage with 392 square feet and a 3,026 square foot basement, built in 2006 and is of very good construction quality located on .23 acres.

The appellant stated that they purchased this home in December 2017 for \$735,000. They actually would have paid \$10,000 less had they known about a hidden foundation issue that was not discovered until after the purchase. The repair was made by Terra Firma for just under \$10,000.

The appellant requested a value of \$735,000.

The assessor provided no information.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant's agent 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 \$735,000 as of January 1, 2017.

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

Mailed on October 16, 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: FOEY, MICHAEL J

Michael Foey
20217 NW Cedar Acres Drive
Ridgefield, WA 98642

ACCOUNT NUMBER: 117762-016

PROPERTY LOCATION: 20217 NW Cedar Acres Drive
Ridgefield, WA

PETITION: 269

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	\$ 176,303	\$ 176,303
Improvements	\$ 259,911	\$ 259,911
Personal property		
ASSESSED VALUE	\$ 436,214	BOE VALUE \$ 436,214

Date of hearing: October 10, 2018 Recording ID# Foey

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 1.5 story residence with 2,766 square feet, built in 1975 and is of average construction quality located on .92 acres.

The appellant stated on the petition that the last BOE decision was for \$331,920. It is based off of wrong information to start as they began from \$360,000. The property has not been remodeled ever. An email was included mentioning he was trying to get contractor bids. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$360,000.

The assessor provided a cover letter recommending no change to the assessed value, a list of 94 sales adjusted for time and a 2017 property information card.


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 \$436,214 as of January 1, 2017.

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

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1300 Franklin Street, Suite 650
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HILL, DAVID M.

David Hill
331 NW 14th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 81285-000

PROPERTY LOCATION: 331 NW 14th Avenue
Camas, WA

PETITION: 843

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	\$ 71,622	\$ 71,622
Improvements	\$ 279,278	\$ 258,378
Personal property		
ASSESSED VALUE	\$ 350,900	BOE VALUE \$ 330,000

Date of hearing: October 10, 2018 Recording ID# Hill

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 duplex residence with 1,680 square feet and a 1,016 square foot basement, built in 1978 and is of average minus construction quality located on .11 acres.

The appellant stated on the petition that he just purchased the home in December 2017 for fair market value of \$330,000. There is no way in this appreciating market that it is worth \$350,900 January 1, 2017 and then sold for \$21,000 less twelve months later.

The appellant requested a value of \$322,935.

The assessor provided no information.

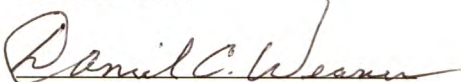
DECISION

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 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 \$330,000 as of January 1, 2017.

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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LARSEN-HO, DAWN M & HO, CHRISTOPHER ETAL

Christopher & Dawn Ho
3908 NE 97th Avenue
Vancouver, WA 98662

ACCOUNT NUMBER: 163521-000

PROPERTY LOCATION: 3908 NE 97th Avenue
Vancouver, WA

PETITION: 836

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	\$ 206,304	\$ 206,304
Improvements	\$ 1,336,882	\$ 1,336,882
Personal property		
ASSESSED VALUE	\$ 1,543,186	BOE VALUE \$ 1,543,186

Date of hearing: October 10, 2018 Recording ID# Ho 836

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:
Greg Peterson and Michael Fish

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,648 square feet, built in 2016 and is of class 7 construction quality located on .4 acres.

The appellant stated on the petition that their home was built mostly by themselves using the Gecho name. They do not have \$1,500,000 into the house. It looks way bigger than it is. The garage is 2,000 square feet. Six comparable sales were submitted [#127166-000 sold for \$2,800,000 in May 2017; #89893-000 sold for \$415,000 in May 2016; #174842-000 sold for \$938,000 in May 2016; #128358-036 sold for \$985,900 in March 2016; #92232-660 sold for \$2,000,000 in December 2016; and #89919-000 sold for \$1,826,000 in May 2017].

The appellant requested a value of \$942,053.

The assessor provided no information.

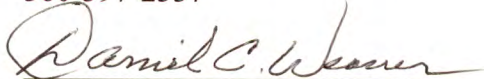
DECISION

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 \$1,543,186 as of January 1, 2017.

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

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360-397-2337



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1300 Franklin Street, Suite 650
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Vancouver, WA 98666-5000
360.397.2337
boe@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KHB LLC

Christopher & Dawn Ho
3908 NE 97th Avenue
Vancouver, WA 98662

ACCOUNT NUMBER: 35304-000

PROPERTY LOCATION: 1317 X Street
Vancouver, WA

PETITION: 837

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	\$ 317,988	\$ 317,988
Improvements	\$ 3,131,050	\$ 3,131,050
Personal property		
ASSESSED VALUE	\$ 3,449,038	BOE VALUE \$ 3,449,038

Date of hearing: October 10, 2018 Recording ID# Ho 837

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 eleven two story duplex townhome buildings which has 22 rentable living units, built in 2017 and is located on 1.23 acres.

The appellant stated on the petition that they developed and built this property. They are into it for \$1,750,000 with the land that they paid for. Two comparable sales were submitted [#29346-000 with 24 units sold for \$3,050,000 (\$127,083 per unit) in September 2017; and #150012-000 with 20 units sold for \$3,975,000 (\$198,750 per unit) in November 2017].

The appellant requested a value of \$1,817,988.

The assessor provided a cover letter recommending no change to the assessed value, a data packet and four comparable sales. A cost approach value (\$3,449,038) a sale comparison approach (\$3,520,000) and an income approach (\$3,461,584) were all submitted. The sales comparison approach using four comparable properties ranged from \$137,063 to \$261,111 per unit. The subject property is valued at \$156,774 per unit.

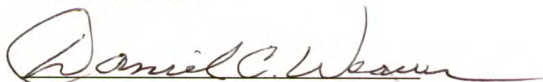
DECISION

The Board, after carefully reviewing the information provided by the appellant and the testimony and 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 \$3,449,038 as of January 1, 2017.

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

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