



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

**PROPERTY OWNER:** HANCOCK, SCOTT T & HANCOCK, ESSIE MAE

Scott & Essie Hancock  
808 North Helens View Drive  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 213799-000

**PROPERTY LOCATION:** 808 North Helens View Drive  
Ridgefield, WA

**PETITION:** 699

**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	\$ 594,155	\$ 594,155
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 594,155</b>	<b>BOE VALUE \$ 594,155</b>

Date of hearing: October 23, 2018 Recording ID# Hancock

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:  
Scott Hancock

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,456 square feet, built in 1992 and is of fair construction quality located on 10.02 acres.

The appellant stated that the appraisal technique is not an indication of true market value. He knows there are other methods to value property. The appellant wanted to bring in comparable sales but could not find any that were considered prime developable land. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$380,000.

The assessor provided no information.

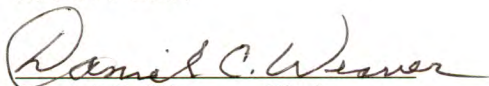
## DECISION

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 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 \$594,155 as of January 1, 2017.

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

Mailed on November 5, 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.

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

**PROPERTY OWNER:** URBAN NW HOLDINGS LLC

Urban NW Holdings LLC  
2551 West 1<sup>st</sup> Street  
Washougal, WA 98671

**ACCOUNT NUMBER:** 216450-000

**PROPERTY LOCATION:** #5 of Section 32, Township 4 North, Range 1 East WM  
Ridgefield, WA

**PETITION:** 854

**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	\$ 417,202	\$ 275,000
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 417,202</b>	<b>BOE VALUE \$ 275,000</b>

Date of hearing: October 23, 2018 Recording ID# Urban NW

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 4.68 acre parcel of land.

The appellant stated on the petition that the property was purchased in November 2017 for \$746,158 which also included the adjacent property #216477-000. The subject property is the remainder of a development that has a small footprint available for building even though the property is 4.68 acres. They have listed the parcel for sale at \$300,000 for five months with no interest or offers. The situation was brought to the attention of the assessor and the assessor indicated that they would look into the situation. The appellant would need to go through the appeal process to get any change for 2017.

The appellant requested a value of \$275,000.

The assessor provided no information.

The appellant's description of the situation and the assessor's 2018 value of \$210,000 support the appellant's valuation.

## 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 \$275,000 as of January 1, 2017.

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

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360-397-2337

  
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**CLARK COUNTY WASHINGTON**  
**BOARD OF EQUALIZATION**

[clark.wa.gov](http://clark.wa.gov)

1300 Franklin Street, Suite 650  
 PO Box 5000  
 Vancouver, WA 98666-5000  
 360.397.2337  
[boe@clark.wa.gov](mailto:boe@clark.wa.gov)

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

**PROPERTY OWNER:** DUELL, STEVEN & DUELL, HEIDI

Steven and Heidi Duell  
 PO Box 774  
 Washougal, WA 98671

**ACCOUNT NUMBER:** 141802-000

**PROPERTY LOCATION:** 34412 SE 1<sup>st</sup> Street  
 Washougal, WA

**PETITION:** 858

**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	\$ 190,304	\$ 190,304
Improvements	\$ 163,923	\$ 107,150
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 354,227</b>	<b>BOE VALUE \$ 297,454</b>

Date of hearing: October 23, 2018 Recording ID# Duell

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:  
 Steven Duell

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 2,563 square feet, built in 2003 and is of very good construction quality located on 5.01 acres.

The appellant stated that the land has severe restrictions that lower the value including seasonal road access, zero improvements, fire damaged outbuilding, no level land and most of the land is un-useable. The description of the property indicates a very limited market for the manufactured home and the land.

The appellant requested a value of \$283,933.

The assessor provided no information.

Using the 2016 value adjusted to 2017 at the 10% county wide increase produces a value of \$297,454.

### 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 \$297,454 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  
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:** SEALEY, SHIRLEY R

Penny Sealey  
13706 NW Indian Spring Drive  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 118142-000

**PROPERTY LOCATION:** 2901 NE 104<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 857

**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	\$ 169,540	\$	169,540
Improvements	\$ 138,175	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 307,715</b>	<b>BOE VALUE</b>	<b>\$ 169,540</b>

Date of hearing: October 23, 2018 Recording ID# Sealey

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:
  - Penny Sealey
- Assessor:
  - None

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

Continued

FACTS AND FINDINGS

The subject property is a .96 acre parcel of property.

The appellant stated that she had the structure demolished in December 2017 as it was uninhabitable with mold, roof collapsing, gutters falling off, no running water, termites and was vacant for over two years. The appellant spent over a year trying to get the property burned by the fire department and then ultimately demolished the home to avoid any continuing cost of insurance and liability.

The appellant requested a value of \$169,540 for the land.

The assessor provided no information.

The value is only in the lot which can be built on in the future.

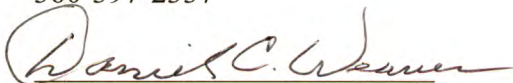
DECISION

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 \$169,540 as of January 1, 2017.

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

Mailed on November 5, 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:** SCHAEFFER, MICHAEL & SCHAEFFER, NANCY

Michael & Nancy Schaeffer  
535 NE 35<sup>th</sup> Avenue  
Camas, WA 98607

**ACCOUNT NUMBER:** 124288-000

**PROPERTY LOCATION:** 3717 NE Franklin Street  
Camas, WA

**PETITION:** 859

**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	\$ 298,141	\$ 157,700
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 298,141</b>	<b>BOE VALUE \$ 157,700</b>

Date of hearing: October 23, 2018 Recording ID# Schaeffer

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:  
Michael Schaeffer by teleconference

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.67 acre parcel of property.

The appellant stated that the property has year round wetland and streams running through it as well as limited access for a road. There is only about 1 acre of development potential property. Four comparable sales were presented [#123829-000 sold for \$407,000 in March 2016 (land valued at \$195,000 per acre in 2017); #124255-000 sold for \$330,000 in January 2016 (land valued at \$126,211 per acre in 2017); #This address mentioned does not show up 718 NE Everett Street; and #123627-000 sold for \$2,170,000 in March 2018 and is not usable as a comparable].

The appellant requested a value of \$142,000.

The assessor provided no information.

Using last year's value of \$143,365 trended forward at the 2016 county wide increase of 10% yields a value of \$157,700. This value is comparable to the two properties listed above.

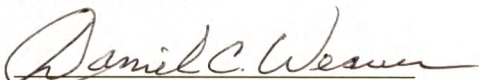
## DECISION

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 \$157,700 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  
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:** LOBRY, ROBERT A

Robert Lobry  
8519 NE 19<sup>th</sup> Avenue  
Vancouver, WA 98665

**ACCOUNT NUMBER:** 145569-000

**PROPERTY LOCATION:** 8519 NE 19<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 847

**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	\$ 26,800	\$ 26,800
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 26,800</b>	<b>BOE VALUE \$ 26,800</b>

Date of hearing: October 23, 2018 Recording ID# Lobry

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 acre parcel of land.

The appellant stated on the petition that this is not part of a housing development. They live at the end of a private gravel road that is not maintained by the County. There are no sidewalks on NE 86<sup>th</sup>, 84<sup>th</sup>, 88<sup>th</sup> Street or NE 18<sup>th</sup> and 19<sup>th</sup> Avenues. There have been no improvements made to the land. Several pictures were submitted. No other documentary evidence supporting a different value was submitted.

The appellant requested a value of \$21,000.

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 \$26,800 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  
Vancouver, WA 98666-5000  
360-397-2337

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

**PROPERTY OWNER:** LOBRY, ROBERT A

Robert Lobry  
8519 NE 19<sup>th</sup> Avenue  
Vancouver, WA 98665

**ACCOUNT NUMBER:** 145570-000

**PROPERTY LOCATION:** 8519 NE 19<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 848

**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	\$ 120,615	\$ 120,615
Improvements	\$ 144,479	\$ 144,479
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 265,094</b>	<b>BOE VALUE \$ 265,094</b>

Date of hearing: October 23, 2018 Recording ID# Lobry

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 1,479 square feet, built in 1983 and is of average construction quality located on .45 acres.

The appellant stated on the petition that this is not part of a housing development. They live at the end of a private gravel road that is not maintained by the County. There are no sidewalks on NE 86<sup>th</sup>, 84<sup>th</sup>, 88<sup>th</sup> Street or NE 18<sup>th</sup> and 19<sup>th</sup> Avenues. There have been no improvements made to the land. Several pictures were submitted. No information was submitted that supports a different value.

The appellant requested a value of \$234,774.

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 \$265,094 as of January 1, 2017.

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1300 Franklin Street, Suite 650  
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