



CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162
e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BOGGS, JAN AMY TRUSTEE 50% INT

William and Jan Boggs
17608 SE Evergreen Highway
Vancouver, WA 98683

ACCOUNT NUMBER: 126781-000

PROPERTY LOCATION: 17308 SE Evergreen Highway
Vancouver, WA

PETITION: 291

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on July 15, 2018 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	\$ 449,846	\$ 449,846
Improvements	\$ 374,821	\$ 321,554
Personal property		
ASSESSED VALUE	\$ 824,667	BOE VALUE \$ 771,400

Date of hearing: February 5, 2019 Recording ID# Boggs

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:
William and Jan Boggs

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story A Frame style residence with 2,145 square feet with a 1,385 square foot basement, built in 1974 and is of good construction quality located on 1.54 acres.

The appellant stated last year the Board put a value of \$700,000 on the property and nothing has changed as there have been no improvements. There are still steep slopes and there are many large boulders. It is also listed on the State of Washington Archaeological site inventory (Smithsonian No. 45CL01195). The assessment increased by 17.8% from last year.

The appellant requested a value of \$723,800.

The assessor provided no information.

Trending forward last year's value by the 2017 county wide 10.2% yields a value of \$771,400.

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 \$771,400 as of January 1, 2018.

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

Mailed on February 12, 2019
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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GRAHAM, EDWARD & GRAHAM, JULIA

Edward & Julia Graham
1615 NW Gregory Drive
Vancouver, WA 98665

ACCOUNT NUMBER: 98283-342

PROPERTY LOCATION: 1615 NW Gregory Drive
Vancouver, WA

PETITION: 292

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on July 15, 2018 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	\$ 137,631	\$ 137,631
Improvements	\$ 493,539	\$ 394,769
Personal property		
ASSESSED VALUE	\$ 631,170	BOE VALUE \$ 532,400

Date of hearing: February 5, 2019 Recording ID# Graham

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 2,723 square feet, built in 1993 and is of very good minus construction quality located on .306 acres.

The appellant stated on the petition that based on the sales on their street their value should be less. Three comparable sales were submitted [#98283-350 sold for \$532,400 in December 2017; #98283-346 sold for \$550,000 in May 2015; and #98283-344 sold for \$539,000 in June 2015].

The appellant requested a value of \$532,400.

The assessor provided a list of 142 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value.

The appellant's comparable sale #98283-350 supports the requested value.

DECISION

The Board, after carefully reviewing the information 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 \$532,400 as of January 1, 2018.

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

Mailed on February 12, 2019
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: HERTZEL, ANN M LANGER & HERTZEL, ANDREW E

Andrew & Ann Hertzel
31309 NW 20th Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 211236-000

PROPERTY LOCATION: Section 34, Township 4 North, Range 1 East of the WM
Ridgefield, WA

PETITION: 169

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on July 15, 2018 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	\$ 171,979	\$ 100,000
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 171,979	BOE VALUE \$ 100,000

Date of hearing: February 5, 2019 Recording ID# Hertzel

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:
Ann Hertzel

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.65 acre parcel of property.

The appellant stated that the parcel cannot be developed. It failed a perk test back in the late 1990's, there is no water or electrical or an access road. There is very steep terrain and two different creeks running through the property prohibiting any development. Thirteen comparable sales were submitted [#210112-000 sold for \$140,000 in January 2018; #211249-000 (neighboring property) sold for \$100,000 in November 2017; #211917-000 sold for \$175,000 in October 2018; #255433-000 sold for \$102,000 in August 2018; #257190-000 sold for \$200,000 in August 2018; #257641-000 sold for \$85,000 in June 2018; #258036-000 sold for \$150,000 in July 2018; 257192-000 sold for \$158,000 in May 2018; #255927-000 sold for \$160,000 in August 2018; #258751-000 sold for \$120,000 in June 2017; #258451-000 sold for \$150,000 in October 2018; #258037-000 sold for \$150,000 in December 2017; and #224721-000 (10 acres) sold for \$448,000 in February 2018].

The appellant requested a value of \$100,000.

The assessor provided no information.

The value of \$100,000 requested by the appellant is warranted based on the prior year's valuation and comparable sales #211249-000, #262177-000 and #222994-000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

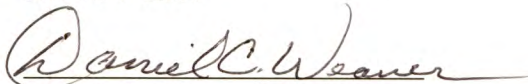
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$100,000 as of January 1, 2018.

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: KYSAR, LARS & KYSAR, JULIE

Lars & Julie Kysar
PO Box 645
Yacolt, WA 98675

ACCOUNT NUMBER: 276867-000

PROPERTY LOCATION: 27110 NE Rotschy Mill Road
Yacolt, WA

PETITION: 296

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on July 15, 2018 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	\$ 252,913	\$ 252,913
Improvements	\$ 511,437	\$ 362,087
Personal property		
ASSESSED VALUE	\$ 764,350	BOE VALUE \$ 615,000

Date of hearing: February 5, 2019 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:
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 2,267 square feet, built in 2011 and is of average construction quality located on 18.72 acres.

The appellant stated on the petition that a place close to the subject is for sale for much lower than the assessed value so they paid for an appraisal. The submitted appraisal was performed by Ares Slavin of Prime Pacific Appraisals, Inc. and listed a value of \$615,000 as of June 2018.

The appellant requested a value of \$615,000.

The assessor provided no information.

Based on the fee appraisal a change to the assessed value is warranted.


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 \$615,000 as of January 1, 2018.

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: KANBERGS, KARLIS & STEYAERT, LYNN L

Karlis Kanbergs & Lynn Steyaert
5806 NW 150th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 986038-493

PROPERTY LOCATION: 5806 NW 150th Street
Vancouver, WA

PETITION: 461

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on July 15, 2018 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	\$ 195,500	\$ 195,500
Improvements	\$ 520,893	\$ 503,800
Personal property		
ASSESSED VALUE	\$ 716,393	BOE VALUE \$ 699,300

Date of hearing: February 5, 2019 Recording ID# Kanbergs Steyaert

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:

Karlis Kanbergs and Lynn Steyaert

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,010 square feet, built in 2017 and is of good plus construction quality located on .28 acres.

The appellants provided an appraisal dated in February 2017. The appraisal was performed by Edmon Beyrooty of Edmon T. Beyrooty R.E. Appraisal Service listing a value of \$646,000 as of February 2017. The property was purchased by the appellant in February 2017 for \$644,511. They also wanted to mention that there are some odor issues in the neighborhood due to the nearby Herzog Farms.

The appellant requested a value of \$651,206.

The assessor provided no information.

Trending the purchase price of \$644,511 from February 2107 to January 2018 at the county wide increase of 10.2% yields a value of \$699,300.

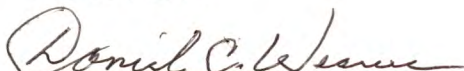
DECISION

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 \$699,300 as of January 1, 2018.

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

Mailed on February 12, 2019
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: MAXWELL, JAMES O & LAMOREAUX-MAXWELL,
DOMINEQUE

James & Domineque Maxwell
1672 NW Juneau Court
Camas, WA 98607

ACCOUNT NUMBER: 127437-000

PROPERTY LOCATION: 1672 NW Juneau Court
Camas, WA

PETITION: 301

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on July 15, 2018 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	\$ 177,305	\$ 177,305
Improvements	\$ 624,557	\$ 622,695
Personal property		
ASSESSED VALUE	\$ 801,862	BOE VALUE \$ 800,000

Date of hearing: February 5, 2019 Recording ID# Maxwell

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 two story residence with 3,475 square feet and a 1,825 square foot basement, built in 2006 and is of very good minus construction quality located on .28 acres.

The appellant stated on the petition that similar homes fair market values are lower. The subject's majority of square footage is located in the basement. Also, the home is located among six unfinished bankrupt homes. This is an extreme eye sore and directly impacts fair market value. This has been going on for three years. Four comparable sales were submitted [#91044-003 sold for \$800,000 in August 2017; #92232-562 sold for \$834,000 in May 2018; #90264-940 sold for \$727,000 in June 2018; and #124986-014 sold for \$817,500 in July 2017].

The appellant requested a value of \$800,000.

The assessor provided no information.

The notice of value provided in the appellant's appeal and included in the county information states the property value is at \$923,523 as of January 1, 2018. The value on record in the property information system, however, states the value of the subject property is at \$801,862. The appellant's comparable sales support an assessed value of \$800,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

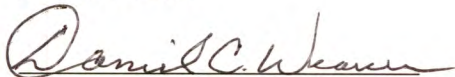
DECISION

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 \$800,000 as of January 1, 2018.

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

Mailed on February 12, 2019
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: KYSAR, CLINTON & KYSAR, GRETCHEN

Clinton & Gretchen Kysar
PO Box 344
Amboy, WA 98601

ACCOUNT NUMBER: 252014-000

PROPERTY LOCATION: #1, Section 9, Township 5 North, Range 1 East WM
Amboy, WA

PETITION: 275

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on July 15, 2018 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	\$ 170,124	\$ 24,637
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 170,124	BOE VALUE \$ 24,637

Date of hearing: February 5, 2019 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:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 6 acre parcel of property.

The appellant is appealing three properties that are all bare land #252014-000, #252433-000 and #252018-000. It was stated on the petition that all three parcels are land locked and cannot be accessed. These parcels have no value as the timber was harvested through a onetime forestry road use permit from the neighbor to the west. No neighbors are willing to give or sell an easement to this property. There is no justification for any value above \$0.

The appellant requested a value of \$0.

The assessor provided no information.

Based on the issue of no access, last year's value should not increase from \$24,637.


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 \$24,637 as of January 1, 2018.

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

Mailed on February 12, 2019
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: KYSAR, CLINTON & KYSAR, GRETCHEN

Clinton & Gretchen Kysar
PO Box 344
Amboy, WA 98601

ACCOUNT NUMBER: 252433-000

PROPERTY LOCATION: #3 #4, Section 10, Township 5 North, Range 1 East WM
Amboy, WA

PETITION: 276

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on July 15, 2018 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	\$ 227,516	\$ 72,101
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 227,516	BOE VALUE \$ 72,101

Date of hearing: February 5, 2019 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:
None
Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 17.56 acre parcel of property.

The appellant is appealing three properties that are all bare land #252014-000, #252433-000 and #252018-000. It was stated on the petition that all three parcels are land locked and cannot be accessed. These parcels have no value as the timber was harvested through a onetime forestry road use permit from the neighbor to the west. No neighbors are willing to give or sell an easement to this property. There is no justification for any value above \$0.

The appellant requested a value of \$0.

The assessor provided no information.

Based on the issue of no access, last year's value should not increase from \$72,101.


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 \$72,101 as of January 1, 2018.

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

Mailed on February 12, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KYSAR, CLINTON & KYSAR, GRETCHEN

Clinton & Gretchen Kysar
PO Box 344
Amboy, WA 98601

ACCOUNT NUMBER: 252018-000

PROPERTY LOCATION: #6, Section 9, Township 5 North, Range 1 East WM
Amboy, WA

PETITION: 277

ASSESSMENT YEAR: Valued January 1, 2018 **TAXES PAYABLE IN:** 2019

The Board of Equalization for Clark County Washington was duly convened on July 15, 2018 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	\$ 140,837	\$ 23,527
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 140,837	BOE VALUE \$ 23,527

Date of hearing: February 5, 2019 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:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.73 acre parcel of property.

The appellant is appealing three properties that are all bare land #252014-000, #252433-000 and #252018-000. It was stated on the petition that all three parcels are land locked and cannot be accessed. These parcels have no value as the timber was harvested through a onetime forestry road use permit from the neighbor to the west. No neighbors are willing to give or sell an easement to this property. There is no justification for any value above \$0.

The appellant requested a value of \$0.

The assessor provided no information.

Based on the issue of no access, last year's value should not increase from \$23,527.


DECISION

The Board, after carefully reviewing the information 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 \$23,527 as of January 1, 2018.

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

Mailed on February 12, 2019
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.