



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

**PROPERTY OWNER:** FARR, RICHARD & FARR, SHARON

Richard & Sharon Farr  
 3211 NW Ivy Lane  
 Camas, WA 98607

**ACCOUNT NUMBER:** 92232-076

**PROPERTY LOCATION:** 3211 NW Ivy Lane  
 Camas, WA

**PETITION:** 98

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 110,625	\$ 110,625
Improvements	\$ 303,838	\$ 273,260
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 414,463</b>	<b>BOE VALUE \$ 383,885</b>

Date of hearing: December 4, 2018 Recording ID# Farr

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:  
 Richard & Sharon Farr

Assessor:  
 None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,102 square feet, built in 1991 and is of average plus construction quality located on .31 acres.

The appellant stated that their home is assessed at a higher per square foot rate than the sales they submitted. Five sales were submitted and one sale verbally [#92232-390 sold for \$380,000 in December 2017; #92232-150 sold for \$346,500 in March 2017; #92232-146 sold for \$331,200 in August 2017; #92232-082 sold for \$340,000 in July 2015; and #90265-728 sold for \$419,500 in October 2018 (this is 1,000 square feet bigger)]. Also, their driveway needs to be fixed or replaced as it is splitting and moving down the hill. An online search shows an approximate cost of \$11,000.

The appellant requested a value of \$383,885.

The assessor provided no information.

Based on two of the appellant's comparable sales #92232-390 and #92232-146, the appellant's value is supported.

## 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 \$383,885 as of January 1, 2018.

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

Mailed on December 7, 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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**





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:** TUINGA, JOHN PAUL

John Tuinga  
27007 NW 230<sup>th</sup> Street  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 236956-000

**PROPERTY LOCATION:** 27007 NE 230<sup>th</sup> Street  
Battle Ground, WA

**PETITION:** 102

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 207,216	\$ 207,216
Improvements	\$ 346,848	\$ 277,784
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 554,064</b>	<b>BOE VALUE \$ 485,000</b>

Date of hearing: December 4, 2018 Recording ID# Tuinga

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:  
John Tuinga

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,979 square feet with a 1,328 square foot basement, built in 1994 and is of average construction quality located on 5 acres.

The appellant stated that there are steep slopes and a spring that runs through the middle of the property limiting the usage of all of the land. The house has not been updated. Four comparable sales were submitted, one extra on a comparative market analysis [#237042-000 sold for \$160,000 in July 2016; #237004-000 sold for \$485,000 in October 2017; #236583-000 sold for \$425,000 in December 2017; and #202280-005 sold for \$475,000 in December 2017]. The realtor recommended price is \$455,700.

The appellant requested a value of \$464,000.

The assessor provided a list of 212 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 sales support a lower value.

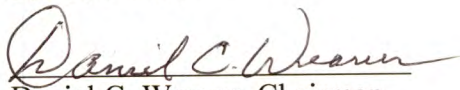
## DECISION

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 \$485,000 as of January 1, 2018.

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

Mailed on December 7, 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.

**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:** LEY, JOHN

John Ley  
444 NW Fremont Street  
Camas, WA 98607

**ACCOUNT NUMBER:** 82990-584

**PROPERTY LOCATION:** 444 NW Fremont Street  
Camas, WA

**PETITION:** 106

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 212,200	\$ 212,200
Improvements	\$ 715,783	\$ 612,831
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 927,983</b>	<b>BOE VALUE \$ 825,031</b>

Date of hearing: December 4, 2018 Recording ID# Ley

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:
  - John Ley
- Assessor:
  - None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 4,989 square feet and a 1,815 square foot basement, built in 2004 and is of good minus construction quality located on .385 acres.

The appellant stated his home is assessed at a higher per square foot value than the neighboring properties. His basement is unfinished as there is no sheetrock – just stud walls. Four comparable sales were submitted [#82990-582 sold for \$697,800 in March 2017; #82990-576 sold for \$750,000 in November 2017; #82990-518 sold for \$630,000 in August 2016; and #82990-586 sold for \$640,000 in September 2013].

The appellant requested a value of \$721,078.

The assessor provided a list of 142 sales adjusted only for time, a 2018 property information card and a cover letter which recommended changing the assessed value of \$927,983 to \$825,031. Supporting documentary evidence provided by the appellant and an analysis of market data.

The assessor's suggested new value at \$165 per square foot is supported by the appellant's comparable sale #82990-576 at \$164 per square foot.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

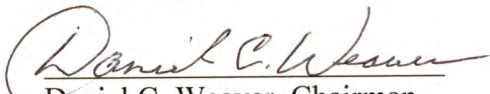
DECISION

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 \$825,031 as of January 1, 2018.

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

Mailed on December 7, 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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**





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:** SUTHERLAND, MELVIN D & SUTHERLAND, VICKI L

Melvin & Vicki Sutherland  
20512 NE 258<sup>th</sup> Avenue  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 120150-000

**PROPERTY LOCATION:** 20512 NE 258<sup>th</sup> Avenue  
Battle Ground, WA

**PETITION:** 107

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 214,910	\$ 214,910
Improvements	\$ 415,374	\$ 361,225
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 630,284</b>	<b>BOE VALUE \$ 576,135</b>

Date of hearing: December 4, 2018 Recording ID# Sutherland

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:
  - Melvin & Vicki Sutherland
- Assessor:
  - None



## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 2,092 square feet, built in 1997 and is of good minus construction quality located on 5.09 acres.

The appellant stated they purchased the home for \$531,000 in March 2017. An appraisal was performed by Justin Scott of 8 County Appraisal listed a value of \$531,000 as of February 2017. Six comparable sales were submitted [#223041-000 sold for \$477,500 in January 2018; #236131-000 sold for \$542,000 in May 2018; #201904-000 sold for \$475,500 in July 2017; #121561-010 sold for \$510,000 in July 2017; #233522-000 sold for \$425,000 in January 2018; and #221468-000 sold for \$495,000 in December 2017].

The appellant requested a value of \$493,714.

The assessor provided a list of 212 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$630,284 to \$576,135. Five highlighted properties on the list ranged in adjusted sale price from \$788,968 to \$575,244.

The purchase price and appraisal value plus 10% for the last eight months of the year matches the assessor suggested value of \$576,135.

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

Continued

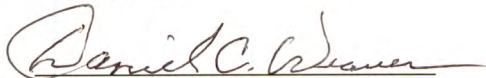
DECISION

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 \$576,135 as of January 1, 2018.

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

Mailed on December 7, 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.

**To request this form for the visually impaired or in a language other than English call 360-753-3217.**