



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

**PROPERTY OWNER:** BUNNELL, LISA R

Lisa Bunnell  
PO Box 433  
Camas, WA 98607

**ACCOUNT NUMBER:** 90650-000

**PROPERTY LOCATION:** 1125 NE 3<sup>rd</sup> Avenue  
Camas, WA

**PETITION:** 114

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 111,310            | \$ 111,310                                   |
| Improvements          | \$ 261,442            | \$ 261,442                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 372,752</b>     | <b>BOE VALUE \$ 372,752</b>                  |

Date of hearing: December 5, 2018 Recording ID# Bunnell

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

Appellant:  
Lisa Bunnell

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a bi-level residence with 1,498 square feet and a 878 square foot basement, built in 1978 and is of average construction quality located on .272 acres.

The appellant stated that twice over the last four years she has had drunk drivers crash into her retaining wall and damage it. There is a baseball field and park across the street where homeless people camp and urinate on the trees. The home was purchased in May 2014 for \$275,000. An appraisal performed by John H. Laxson, IFA listed a value of \$285,000 as of January 2015. Six comparable sales were submitted [#090720-000 sold for \$260,000 in October 2017; #083800-000 sold for \$275,900 in January 2018; #077020-000 sold for \$275,000 in June 2016; #081870-000 sold for \$275,000 in April 2018; #170626-005 sold for \$275,000 in October 2017; and #90264-052 sold for \$242,500 in July 2017].

The appellant requested a value of \$300,000.

The assessor provided a list of 100 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Three sales on the list were highlighted and ranged in adjusted value from \$336,206 to \$415,905.

Although the Board can see there are issues with the neighborhood, these are not issues with the property value. The assessor comparable properties more closely support the value assigned by the assessor.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

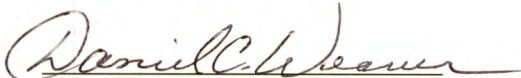
DECISION

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 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 \$372,752 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:** MICHAELS, SEAN & MICHAELS, LINDA

Sean & Linda Michaels  
13215 SE Mill Plain Blvd, #C8  
Vancouver, WA 98684

**ACCOUNT NUMBER:** 131187-008

**PROPERTY LOCATION:** 1866 North 14<sup>th</sup> Street  
Washougal, WA

**PETITION:** 116

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 93,150             | \$ 93,150                                    |
| Improvements          | \$ 473,026            | \$ 473,026                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 566,176</b>     | <b>BOE VALUE \$ 566,176</b>                  |

Date of hearing: December 5, 2018 Recording ID# Michaels

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

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 2,898 square feet, built in 2016 and is of good construction quality located on .182 acres.

The appellant stated on the petition that he is appealing because of recent comparables and actual offers from willing able buyers. Average price per square foot for all sales in the immediate neighborhood for 2018 has been \$187.00. Three comparable sales were submitted [#986030-561 sold for \$499,900 in May 2018; #131187-042 sold for \$560,000 in May 2018; and #131187-036 sold for \$579,900 in May 2018].

The appellant requested a value of \$540,000.

The assessor provided a list of 140 sales adjusted only for time, a 2018 property information card, and a cover letter recommending no change to the assessed value. Three sales highlighted on the list ranged in adjusted sale price from \$533,260 to \$794,625.

Two of the appellant's comparable sales and the assessor's comparable sales support the assessed value.

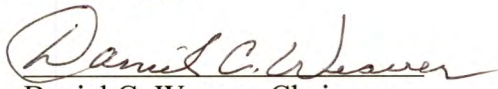
### DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the assessor concludes that the appellant has 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 \$566,176 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

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

**PROPERTY OWNER:** THOMAS, BRANDON S & STANGER, CRYSTAL J

Brandon Thomas & Crystal Stanger  
3906 SE 190<sup>th</sup> Avenue  
Vancouver, WA 98683

**ACCOUNT NUMBER:** 125857-048

**PROPERTY LOCATION:** 3906 SE 190<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 121

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 84,500             | \$ 84,500                                    |
| Improvements          | \$ 314,061            | \$ 271,500                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 398,561</b>     | <b>BOE VALUE \$ 356,000</b>                  |

Date of hearing: December 5, 2018 Recording ID# Thomas

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

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 2,259 square feet, built in 2005 and is of average construction quality located on .08 acres.

The appellant stated on the petition that they did a refinance in January 2018 and the appraised value was \$356,000. The appraisal was performed by Patrick M. Cole and listed a value of \$356,000 as of December 2017. In the future this appraisal should be submitted for Board review. The appellant and the property information system indicates the purchase of \$297,000.

The appellant requested a value of \$356,000.

The assessor provided no information.

Based on the fee appraisal and the purchase price the value should be adjusted to \$356,000

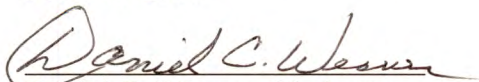
## DECISION

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 \$356,000 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

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

**PROPERTY OWNER:** DEHAVEN, JOHN E & DEHAVEN, L E

John & L DeHaven  
12611 NE 37<sup>th</sup> Court  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 118254-556

**PROPERTY LOCATION:** 12611 NE 37<sup>th</sup> Court  
Vancouver, WA

**PETITION:** 122

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 125,000            | \$ 125,000                                   |
| Improvements          | \$ 267,214            | \$ 267,214                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 392,214</b>     | <b>BOE VALUE \$ 392,214</b>                  |

Date of hearing: December 5, 2018 Recording ID# DeHaven

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

Appellant:  
John & L DeHaven

Assessor:  
None



## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 1,656 square feet, built in 1991 and is of average plus construction quality located on 1.2 acres.

The appellant stated that there is a negative impact to their property due to the county's Hardin Farm project. The assessed value increased almost 15% in 2017 and that is not reasonable or in-line with other nearby properties. A fence was put up by the county right on the property line and now they are unable to even mow all the way around the pond. Three comparable sales were submitted, two of which were verbal [#118254-560 sold for \$166,500 in May of 1996 (this is too old to be relevant); #118254-504 sold for \$355,400 in August 2018; and #118254-850 sold for \$404,000 in August 2017].

The appellant requested a value of \$325,000.

The assessor provided a list of 48 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value.

The Board understands there are nearby nuisance issues however that is not direct issues with the property itself. The comparable sales provided by the assessor support the assessed value of the home and extra land.

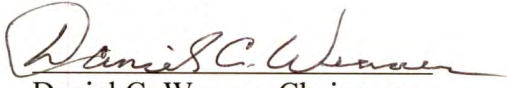
### DECISION

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 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 \$392,214 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

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

**PROPERTY OWNER:** MISRA, KIRAN M & MISRA, RAJSHREE

Kiran & Rajshree Misra  
3703 SE 198<sup>th</sup> Avenue  
Camas, WA 98607

**ACCOUNT NUMBER:** 125853-072

**PROPERTY LOCATION:** 3703 NE 198<sup>th</sup> Avenue  
Camas, WA

**PETITION:** 124

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 109,850            | \$ 109,850                                   |
| Improvements          | \$ 339,013            | \$ 305,150                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 448,863</b>     | <b>BOE VALUE \$ 415,000</b>                  |

Date of hearing: December 5, 2018 Recording ID# Misra

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

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 2,788 square feet, built in 2005 and is of average construction quality located on .08 acres.

The appellant stated on the petition that comparable properties in the neighborhood sold in 2017 have a substantially lower sale price. Three comparable sales were submitted [#125853-046 sold for \$415,000 in October 2017; #125857-222 sold for \$401,000 in July 2017; and #125857-262 sold for \$375,000 in October 2017].

The appellant requested a value of \$415,000.

The assessor provided no information.

The appellant's comparable sales support the value of \$415,000.

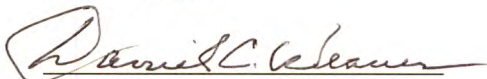
## DECISION

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 \$415,000 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

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

**PROPERTY OWNER:** MIXER, PHILLIP MILES III

Phillip Mixer III  
712 NE 138<sup>th</sup> Avenue  
Vancouver, WA 98684

**ACCOUNT NUMBER:** 110537-348

**PROPERTY LOCATION:** 712 NE 138<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 125

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 150,500            | \$ 150,500                                   |
| Improvements          | \$ 372,832            | \$ 344,500                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 523,332</b>     | <b>BOE VALUE \$ 495,000</b>                  |

Date of hearing: December 5, 2018 Recording ID# Mixer

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

Appellant:  
Phillip Mixer III

Assessor:  
None



## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a two story residence with 3,246 square feet, built in 1996 and is of good minus construction quality located on .416 acres.

The appellant stated that the assessor keeps using sales in the First Place neighborhood which is not comparable to his neighborhood. His home is still in need of updates due to the age and part of his property is unusable as it is an easement for the airport. He has no outbuildings. Nine comparable sales were submitted [#110185-938 sold for \$469,000 in May 2018; #163859-000 sold for \$450,000 in June 2017; #110177-520 sold for \$469,922 in April 2018; #115303-094 sold for \$480,000 in May 2018; #110089-268 sold for \$450,000 in July 2018; #110184-062 sold for \$472,400 in February 2018; #110177-520 sold for \$469,921 in May 2018; #110175-580 sold for \$506,000 in July 2018; and #986039-482 sold for \$540,000 in November 2017].

The appellant requested a value of \$495,000.

The assessor provided a list of 172 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Three properties highlighted on the list ranged in adjusted sale price from \$480,600 to \$567,540.

The appellant's comparable sales and the assessor's comparable sales support a change in the assessed value. Trending last year's value by the county wide 2017 10.2% provides a value of \$502,160 which also supports the appellant's value of \$495,000.

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 \$495,000 as of January 1, 2018.

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

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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:** THOMAS, KATHLEEN S & BUCHANAN, NANCY J

Kathleen Thomas & Nancy Buchanan  
22507 NE 167<sup>th</sup> Avenue  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 229240-024

**PROPERTY LOCATION:** 22507 NE 167<sup>th</sup> Avenue  
Battle Ground, WA

**PETITION:** 126

**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<br/>(BOE) VALUE</b> |
|-----------------------|-----------------------|--|
| Land                  | \$ 202,400            | \$ 202,400                                   |
| Improvements          | \$ 664,061            | \$ 531,528                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 866,461</b>     | <b>BOE VALUE \$ 733,928</b>                  |

Date of hearing: December 5, 2018 Recording ID# Thomas & Buchanan

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

Appellant:  
Kathleen Thomas & Nancy Buchanan

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 3,893 square feet, built in 2014 and is of average plus construction quality located on 2.50 acres.

The appellants stated that the property is a home they had constructed to allow elderly parents to live comfortably in the home. There are no steps, the hallway, doorways and rooms have been oversized to accommodate walkers, wheelchairs and moving of beds. They have laminate counters, vinyl flooring and melamine cabinets for easy care. Originally, four comparable sales were submitted [#201228-000 sold for \$625,000 in April 2018; #236835-000 sold for \$581,000 in February 2018; #224095-005 sold for \$540,000 in May 2018; and #229230-010 sold for \$685,000 in January 2017]. Additional evidence was submitted listing 19 additional 2018 comparable sales ranging from \$500,000 to \$760,000. If the assessor would make a permanent note in the system that this home has a functional obsolescence that is specific to the owners, the value could be kept in line.

The appellants requested a value of \$733,928.

The assessor provided no information.

The value of the comparable sales provided support the appellant's value of the home. The home also has functional obsolescence compared to normal homes in the neighborhood.



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 \$733,928 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

  
Daniel C. Weaver, Chairman

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