



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: O'NEAL, SEAN J

Sean O'Neal
10221 NE 29th Street
Vancouver, WA 98662

ACCOUNT NUMBER: 108491-344

PROPERTY LOCATION: 10221 NE 29th Street
Vancouver, WA

PETITION: 134

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	\$ 93,100	\$ 93,100
Improvements	\$ 341,747	\$ 291,498
Personal property		
ASSESSED VALUE	\$ 434,847	BOE VALUE \$ 384,598

Date of hearing: December 6, 2018 Recording ID# O'Neal

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:
Sean O'Neal

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a bi-level residence with 2,038 square feet and a 1,084 square foot basement, built in 1977 and is of average minus construction quality located on .198 acres.

The appellant stated that he had an appraisal done for a refinance. The appraisal was performed by Ata Mohaghegh of AAA Appraisal Services listing a value of \$349,000 as of November 2016.

The appellant requested a value of \$349,000.

The assessor provided a list of 509 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$434,847 to \$384,598. Six highlighted sales on the list ranged in adjusted value from \$265,935 to \$364,875.

The fee appraisal value of \$349,000 trended forward by the county wide 2017 increase of 10.2%, yields a value of \$384,598 which agrees with the assessor's recommended 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 \$384,598 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, 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: PAPADOR, GERALD J & PAPADOR, NANCY C
TRUSTEES

Gerald & Nancy Papador
1906 NE 387th Avenue
Washougal, WA 98671

ACCOUNT NUMBER: 140687-000

PROPERTY LOCATION: 1906 NE 387th Avenue
Washougal, WA

PETITION: 128

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	\$ 284,354	\$ 284,354
Improvements	\$ 997,542	\$ 713,146
Personal property		
ASSESSED VALUE	\$ 1,281,896	BOE VALUE \$ 997,500

Date of hearing: December 6, 2018 Recording ID# Papador

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 3,869 square feet and a 1,559 square foot basement, built in 2008 and is of very good construction quality located on 9.75 acres.

The appellant stated that no homes in this area are selling for a million dollars. At least a third of their land is steep slopes and unusable. Five comparable sales were submitted however one was in Skamania County and not valid to use [#140673-000 sold for \$625,000 in February 2018; #140679-000 sold for \$699,900 in March 2017; #140681-000 sold for \$725,000 in May 2018; and #140693-000 sold for \$546,000 in February 2015].

The appellant requested a value of \$950,000.

The assessor provided no information.

The values of the appellant's comparable properties do not support the assessor's value. Using last year's value of \$950,000 trended forward by 5% for larger more expensive homes yields a value of \$997,500.

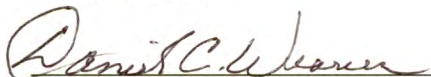
DECISION

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 \$997,500 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: MAXEY, KATHERINE E

Katherine Maxey
PO Box 1091
Brush Prairie, WA 98606

ACCOUNT NUMBER: 205615-000

PROPERTY LOCATION: 25109 NE Rawson Road
Brush Prairie, WA

PETITION: 137

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	\$ 191,242	\$ 143,305
Improvements	\$ 293,792	\$ 247,695
Personal property		
ASSESSED VALUE	\$ 485,034	BOE VALUE \$ 391,000

Date of hearing: December 6, 2018 Recording ID# Maxey

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:
Katherine Maxey

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,941 square feet, built in 2013 and is of average construction quality located on 1.70 acres.

The appellant stated that she bought the cheapest piece of land that she could build on and she is only contesting the land value. All of the land is uphill, a quarter of an acre is the septic drain field and the neighboring property is the Clark County Rifle Range. Guns are heard all daylight hours and she played a recording taken inside of her bedroom. The house is a basic ranch style home. Four comparable sales were listed [#204476-000 sold for \$510,000 in May 2018; #205868-015 sold for \$275,000 in May 2017; #207764-000 sold for \$335,000 in March 2018; and \$207316-000 is for sale for \$300,000 currently]. Two different drunk drivers have driven into her tree line off the road. Her mailbox has been crashed into as well.

The appellant requested a value of \$368,792.

The assessor provided no information.

Due to the detrimental noise nuisance and steep terrain the reduced value of \$391,000 is appropriate based on no increase in property value from the prior year.

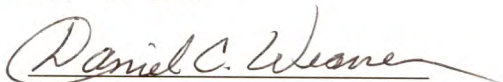
DECISION

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 \$391,000 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: DAVIS, JUDITH L

Judith Davis
19729 SE 38th Way
Camas, WA 98607

ACCOUNT NUMBER: 125853-036

PROPERTY LOCATION: 19729 SE 38th Way
Camas, WA

PETITION: 139

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	\$ 117,350	\$ 117,350
Improvements	\$ 292,261	\$ 284,650
Personal property		
ASSESSED VALUE	\$ 409,611	BOE VALUE \$ 402,000

Date of hearing: December 6, 2018 Recording ID# Davis

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 1,814 square feet, built in 2004 and is of average construction quality located on .12 acres.

The appellant stated on the petition that there have been no improvements made. No houses in the area have sold for more than \$360,000 and they are larger. Three comparable sales were submitted [#125853-030 sold for \$359,021 in March 2018; #125853-166 sold for \$360,000 in May 2018; and #125853-200 sold for \$345,802 in November 2017]. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$360,000

The assessor provided a list of 246 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$409,611 to \$402,000 based on a review of the homes nearby.

The assessor's recommended value is reasonable.

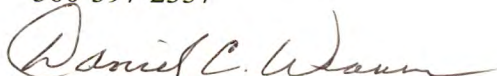
DECISION

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 \$402,000 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: COOMBS, COLIN B & COOMBS, SYLVIA D
TRUSTEES

Colin & Sylvia Coombs
3400 SE Baypoint Drive
Vancouver, WA 98683

ACCOUNT NUMBER: 92002-392

PROPERTY LOCATION: 3400 Baypoint Drive
Vancouver, WA

PETITION: 140

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	\$ 193,900	\$ 193,900
Improvements	\$ 309,847	\$ 281,100
Personal property		
ASSESSED VALUE	\$ 503,747	BOE VALUE \$ 475,000

Date of hearing: December 6, 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
Lisa Bodner

Appellant:
Colin Coombs

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,240 square feet, built in 1994 and is of average plus construction quality located on .116 acres.

The appellant stated that based on two nearby comparable sales his value is wrong. Two comparable sales were submitted [#92002-376 sold for \$475,000 in April 2018; and #92009-106 sold for \$465,000 in May 2018].

The appellant requested a value of \$475,000.

The assessor provided a list of 44 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value.

The appellant's requested value of \$475,000 is supported by his two comparable sales and two of the assessor's comparable sales #92008-268 and #92002-394.

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 \$475,000 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: ZHIRYADA, VALERIY & ZHIRYADA, VALENTINA

Valeriy & Valentina Zhiryada
20913 NW 6th Court
Ridgefield, WA 98642

ACCOUNT NUMBER: 179439-000

PROPERTY LOCATION: 20913 NW 6th Court
Ridgefield, WA

PETITION: 144

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	\$ 295,301	\$ 295,301
Improvements	\$ 1,138,058	\$ 1,004,699
Personal property		
ASSESSED VALUE	\$ 1,433,359	BOE VALUE \$ 1,300,000

Date of hearing: December 6, 2018 Recording ID# Zhiryada

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:
Valentina Zhiryada

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 6,297 square feet, built in 2004 and is of very good plus construction quality located on 5.01 acres.

The appellant stated that she searched sales of comparable properties and found them much lower than their property and in the same area. Four comparable sales were submitted [#215418-000 with 5,478 square feet sold for \$696,650 in January 2018; #190253-000 with 3,442 square feet sold for \$775,000 in June of 2017; #217221-000 with 2,480 square feet sold for \$775,000 in January 2017; and #179454-000 with 4,108 square feet sold for \$857,000 in November 2017].

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

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. Four properties highlighted on the list ranged in adjusted sale price from \$1,120,688 to \$1,622,075.

The appellant comparable properties are generally much smaller than the subject property, but produce values of \$200 plus per square foot. The average adjusted sale price of the assessor's four comparable sales equals \$1,321,000. Using last year value of \$1,276,005 at a 5% increase for larger homes, provides a value of \$1,339,000 and using the appellant square footage of 6,297 at \$200 per square foot provides a value of \$1,259,000. A value of \$1,300,000 is appropriate.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

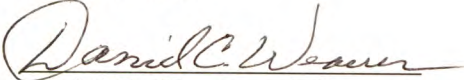
DECISION

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 \$1,300,000 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
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