



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PRICE, FREDERICK A JR & HUSS, RHONDA SUE

Frederick Price
4112 NE 399th Street
La Center, WA 98629

ACCOUNT NUMBER: 253308-005

PROPERTY LOCATION: 4112 NE 399th Street
La Center, WA

PETITION: 158

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 | \$ 181,432 | \$ 181,432 |
| Improvements | \$ 188,952 | \$ 91,468 |
| Personal property | | |
| ASSESSED VALUE | \$ 370,384 | BOE VALUE \$ 272,900 |

Date of hearing: December 19, 2018 Recording ID# Price

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel Weaver, Chairman
John Marks
Lisa Bodner

Appellant:
Frederick Price

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 1,833 square feet, built in 1994 and is of average construction quality located on 4.97 acres.

The appellant stated the home is deteriorating as it is older. The last changes were made in 2003. The barn has a dirt floor and the other building is starting to deteriorate as well. Of the 5 acres, only 1 acre is flat. The rest is a very steep, un-useable slope. Eight comparable sales were submitted four on the appeal form[#263345-000 sold for \$280,000 in November 2017; #263927-000 sold for \$175,000 in July 2017; #259396-000 sold for \$295,000 in January 2017; #256541-000 sold for \$302,000 in October 2016] and four were read into the record [#256702-000 sold for \$205,000 in May 2017; #256970-000 sold for \$160,000 in October 2016; #256925-000 sold for \$275,000 in February 2018; #263685-000 sold for \$250,000 sold for \$250,000 in July 2018].

The appellant requested a value of \$265,000.

The assessor provided no information.

Trending last year's value forward by the 2017 countywide 10.2% yields a value of \$272,900 which is supported by the appellant's comparable properties.

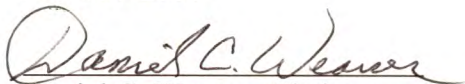
DECISION

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 \$272,900 as of January 1, 2018.

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

Mailed on December 31, 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: STRAUSS, ROBERT C & STRAUSS, ELLEN A

Robert & Ellen Strauss
32907 NE 171st Court
Yacolt, WA 98675

ACCOUNT NUMBER: 221322-000

PROPERTY LOCATION: 32907 NE 171st Court
Yacolt, WA

PETITION: 160

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 | \$ 171,559 | \$ 171,559 |
| Improvements | \$ 478,901 | \$ 478,901 |
| Personal property | | |
| ASSESSED VALUE | \$ 650,460 | BOE VALUE \$ 650,460 |

Date of hearing: December 19, 2018 Recording ID# Strauss

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel Weaver, Chairman
John Marks
Lisa Bodner

Appellant:
Robert Strauss

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,587 square feet, built in 1996 and is of good construction quality located on 5.23 acres.

The appellant stated that two neighboring properties sold recently. [#221323-000 sold for \$490,000 (\$158 per square foot) in December 2017; and #221320-000 sold for \$500,000 (\$189 per square foot) in June 2018; and #221305-000 sold for \$635,000 (\$176 per square foot) in September 2016]. These homes are smaller in square footage and two do not have the outbuildings like the subject property.

The appellant requested a value of \$545,000 (\$152 per square foot).

The assessor provided 122 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Five sales highlighted on the list ranged in adjusted sale price of \$589,082 to \$777,740 (\$180 to \$211 per square foot). The assessed value of \$650,460 is \$182 per square foot.

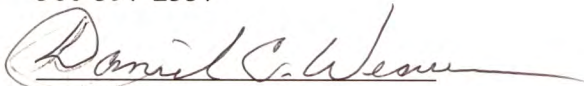
DECISION

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 \$650,460 as of January 1, 2018.

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

Mailed on December 31, 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: CHEN, JIJUN

Jijun Chen
1760 Ringwood Avenue
San Jose, CA 95131

ACCOUNT NUMBER: 142227-000

PROPERTY LOCATION: 30410 NE 15th Street
Washougal, WA

PETITION: 161

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 | \$ 223,806 | \$ 223,806 |
| Improvements | \$ 376,325 | \$ 376,325 |
| Personal property | | |
| ASSESSED VALUE | \$ 600,131 | BOE VALUE \$ 600,131 |

Date of hearing: December 19, 2018 Recording ID# Chen

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel Weaver, Chairman
John Marks
Lisa Bodner

Appellant:
Jijun Chen by teleconference

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,632 square feet and a 1,432 square foot basement, built in 1985 and is of good construction quality located on 5.75 acres.

The appellant stated that from his comparable sales you can see his property is over-valued. His basement should be valued at a big discount but no reason was given. Some pictures showing damage from a prior renter was submitted. A wall was taken out of the shop. He spoke of two bids to fix it, one was \$15,000 and the other was \$25,000. These were not submitted for Board consideration. Four comparable sales were submitted [#130050-010 sold for \$490,000 in June 2018; #132818-034 sold for \$460,000 in May 2018; #132837-006 sold for \$415,000 in May 2018; and #132843-000 sold for \$446,900 in May 2018]. These properties are all located on suburban lots in Washougal – not rural acreage like the subject.

The appellant requested a value of \$500,000.

The assessor provided no information.

The appellants comparable properties are not really comparable.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

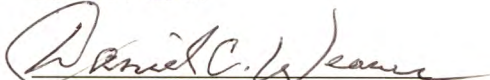
DECISION

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 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 \$600,131 as of January 1, 2018.

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

Mailed on December 31, 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: DANNER, STEVE S & DANNER, KIM M

Steve & Kim Danner
10300 NE 20th Circle
Vancouver, WA 98664

ACCOUNT NUMBER: 101403-450

PROPERTY LOCATION: 10300 NE 20th Circle
Vancouver, WA

PETITION: 92

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 | \$ 99,750 | \$ 99,750 |
| Improvements | \$ 376,691 | \$ 348,250 |
| Personal property | | |
| ASSESSED VALUE | \$ 476,441 | BOE VALUE \$ 448,000 |

Date of hearing: December 19, 2018 Recording ID# Danner

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel Weaver, Chairman
John Marks
Lisa Bodner

Appellant:
Steve & Kim Danner

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,924 square feet and a 1,092 square foot basement built in 1998 and is of average plus construction quality located on .23 acres.

The appellant stated he could not find a comparable sale for \$475,000 to \$500,000. The average sale is less than \$400,000. Seven comparable sales were submitted [#111022-142 sold for \$360,000 in July 2017; #111019-298 sold for \$350,000 in April 2018; #92009-880 sold for \$445,000 in December 2017; #101403-472 sold for \$400,000 in May 2018; #92004-510 sold for \$479,500 in February 2018; #115303-094 sold for \$480,000 in May 2018; and #104070-080 sold for \$485,000 in January 2018].

The appellant requested a value of \$448,000

The assessor provided 509 sales adjusted only for time, a 2018 property information card, and a cover letter recommending a change to the assessed value from \$476,441 to \$464,022. Four sales highlighted on the list ranged in adjusted price from \$345,780 to \$426,123.

Based on the appellant's comparable sales and the assessor's comparable sales, a change to the assessed value is warranted.

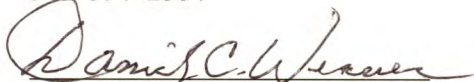
DECISION

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 \$448,000 as of January 1, 2018.

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

Mailed on December 31, 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: BARROW, RUSSELL J & BARROW, DARNELLA L

Russell & Darnella Barrow
2202 NE 384th Court
Washougal, WA 98671

ACCOUNT NUMBER: 140680-000

PROPERTY LOCATION: 2202 NE 384th Court
Washougal, WA

PETITION: 164

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 | \$ 247,118 | \$ 247,118 |
| Improvements | \$ 698,684 | \$ 557,382 |
| Personal property | | |
| ASSESSED VALUE | \$ 945,802 | BOE VALUE \$ 804,500 |

Date of hearing: December 19, 2018 Recording ID# Barrow

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel 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 3,712 square feet, built in 2005 and is of very good construction quality located on 5.46 acres.

The appellant stated on the petition that there is incorrect information listed on the property and their assessment went up 30% from last year. Four comparable sales were submitted [#140673-000 sold for \$625,000 in February 2018; #140679-000 sold for \$699,900 in March 2017; #140674-000 sold for \$575,000 in June 2016; and #140693-000 sold for \$546,000 in February 2015].

The appellant requested a value of \$750,000.

The assessor provided no information.

Trending last year's Board value of \$730,000 by the 2017 county wide 10.2% yields a value of \$804,460. This lower value is supported by lower comparable properties provided by the appellant.

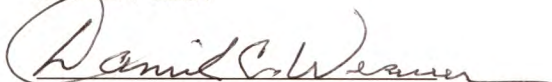
DECISION

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 \$804,500 as of January 1, 2018.

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

Mailed on December 31, 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: NEW COLUMBIA GARDEN COMPANY INC.

Al and Richard Fazio
12112 NW Lower River Road
Vancouver, WA 98660

ACCOUNT NUMBER: 191177-000

PROPERTY LOCATION: 1507 NW Lower River Road
Vancouver, WA

PETITION: 168

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 | \$ 2,070,961 | \$ 619,928 |
| Improvements | \$ 255,072 | \$ 255,072 |
| Personal property | | |
| ASSESSED VALUE | \$ 2,326,033 | BOE VALUE |
| | | \$ 875,000 |

Date of hearing: December 19, 2018 Recording ID# Fazio

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel Weaver, Chairman
John Marks
Lisa Bodner

Appellant:
Al & Richard Fazio

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,764 square feet, built in 1901 and is of average construction quality located on 236.15 acres.

The appellants stated that their brother passed away in March 2018 and they had to have an appraisal done. The appraisal was performed by Dean Potter and listed a value of \$875,000 for this property. The dike that was formerly there is eroding away and some of the crop has washed away and they have lost over 20 acres of their farmland to water damage in 2017. They read into the record the appraisal value of \$875,000 based on the current value of the property due to flood problems because of the loss of the dike.

The appellant requested a value of \$1,830,852 on the petition but due to the appraisal they changed their requested value to \$875,000 during the hearing.

The assessor provided an email sent to the appellant.

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

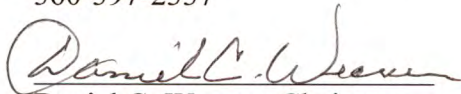
DECISION

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 \$875,000 as of January 1, 2018.

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

Mailed on December 31, 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: UHLIG, OSCAR & UHLIG, JANACE

Oscar & Janace Uhlig
2915 NE 49th Street
Vancouver, WA 98663

ACCOUNT NUMBER: 149464-005

PROPERTY LOCATION: 2915 NE 49th Street
Vancouver, WA

PETITION: 171

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 | \$ 78,114 | \$ 78,114 |
| Personal property | | |
| ASSESSED VALUE | \$ 171,214 | BOE VALUE \$ 171,214 |

Date of hearing: December 19, 2018 Recording ID# Uhlig

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
Daniel 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 1,188 square feet, built in 2006 and is of average construction quality located on .19 acres.

The appellant stated on the petition that the assessment is not fair market value. The taxes went up more than they can pay. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$116,021.

The assessor provided a list of 11 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. One property was highlighted on the list with an adjusted value of \$209,202.

The Board understands the reason for the appeal however, even trending forward last year's value of \$160,226 by the 2017 countywide 10.2% yields a higher value of \$176,569.

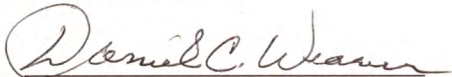
DECISION

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 \$171,214 as of January 1, 2018.

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

Mailed on December 31, 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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