



# 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:** KEPLINGER PHILLIP & KEPLINGER, TERESA

Phillip & Teresa Keplinger  
2401 NE 387<sup>th</sup> Avenue  
Washougal, WA 98671

**ACCOUNT NUMBER:** 140678-000

**PROPERTY LOCATION:** 2401 NE 387<sup>th</sup> Avenue  
Washougal, WA

**PETITION:** 305

**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                  | \$ 243,544            | \$ 243,544                                   |
| Improvements          | \$ 660,395            | \$ 570,206                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 903,939</b>     | <b>BOE VALUE \$ 813,750</b>                  |

Date of hearing: February 6, 2019 Recording ID# Keplinger

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 & Teresa Keplinger

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 4,326 square feet, built in 2006 and is of good plus construction quality located on 5.17 acres.

The appellant stated that homes sold in their neighborhood are not selling for the county average. A submitted appraisal was performed by Laxson Appraisal Service listing a value of \$775,000 as of July 2017.

The appellant requested a value of \$775,000.

The assessor provided no information.

Trending forward the appraisal value from last year of \$775,000 by the 2017 county wide 10.2% for one-half year yields a value of \$813,750.

## 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 \$813,750 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](http://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:** DAVIS, TYLER L

Tyler Davis  
32708 SE Wood Drive  
Washougal, WA 98671

**ACCOUNT NUMBER:** 142024-000

**PROPERTY LOCATION:** 32708 SE Wood Drive  
Washougal, WA

**PETITION:** 307

**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                  | \$ 254,019            | \$ 254,019                                   |
| Improvements          | \$ 464,972            | \$ 274,835                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 718,991</b>     | <b>BOE VALUE \$ 528,854</b>                  |

Date of hearing: February 6, 2019 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

Appellant:  
Tyler Davis by teleconference

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

### Continued FACTS AND FINDINGS

The subject property is a two story residence with 3,556 square feet, built in 1993 and is of good minus construction quality located on 5.79 acres.

The appellant stated he had an appraisal done in June 2016. The submitted appraisal was performed by Tiffany Penny of Pennywise Appraisal, LLC listing a value of \$470,000 as of June 2016. He also mentioned that on the county records, the square footage is incorrect at 3,556 but it is shown on the appraisal as 3,347 square feet. The appellant's calculations of increases in the area yields an increase of 12.3%

The appellant requested a value of \$528,854.

The assessor provided no information.

The appellant's requested value of \$528,854 is 12.5% over the \$470,000 fee appraisal. Trending from the fee appraisal date of July 2016 would provide 0% to January 1, 2017 and 10.2% from January 1, 2017 to January 1, 2018 or 10.2% overall. Using the appraisal of \$470,000 trended to January 1, 2018 yields a value of \$517,940.

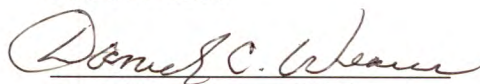
### DECISION

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 \$528,854 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:** SLAUGHTER, CHRISTA L

Christa Slaughter  
1912 H Street  
Vancouver, WA 98663

**ACCOUNT NUMBER:** 421500-000

**PROPERTY LOCATION:** 1912 H Street  
Vancouver, WA

**PETITION:** 308

**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                  | \$ 118,157            | \$ 118,157                                   |
| Improvements          | \$ 156,275            | \$ 146,843                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 274,432</b>     | <b>BOE VALUE \$ 265,000</b>                  |

Date of hearing: February 6, 2019 Recording ID# Slaughter

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 975 square feet, built in 1940 and is of fair construction quality located on .1 acres.

The appellant stated on the petition that she submitted an appraisal and it has a lower value than the assessment. The appraisal was performed by Aaron Griffith of Columbia Appraisal Group, Inc. listing a value of \$265,000 as of September 2017.

The appellant requested a value of \$260,809.

The assessor provided no information.

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

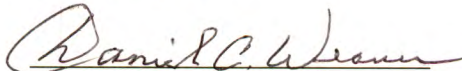
## DECISION

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 \$265,000 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



Daniel C. Weaver, Chairman

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** CAMPBELL, PETER & CAMPBELL, GLENNA  
GRIMM

Peter & Glenna Campbell  
3611 NE Garfield Court  
Camas, WA 98607

**ACCOUNT NUMBER:** 123831-040

**PROPERTY LOCATION:** 3611 NE Garfield Court  
Camas, WA

**PETITION:** 309

**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                  | \$ 133,460            | \$ 133,460                                   |
| Improvements          | \$ 474,482            | \$ 455,540                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 607,942</b>     | <b>BOE VALUE \$ 589,000</b>                  |

Date of hearing: February 6, 2019 Recording ID# Campbell

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 duplex residence with 3,455 square feet, built in 2005 and is of good construction quality located on .25 acres.

The appellant stated on the petition they just had the home appraised and purchased the home in May 2018 for \$589,000. The submitted appraisal was performed by Shane J. Williams of Appraisal Assurance Inc. and listed a value of \$590,000 as of May 2018.

The appellant requested a value of \$589,000.

The assessor provided no information.

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

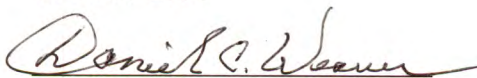
## DECISION

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 \$589,000 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:** WANG, KUILONG & WANG, DONGHUI

Kuilong & Donghui Wang  
2114 NW Hood Drive  
Camas, WA 98607-8042

**ACCOUNT NUMBER:** 90264-976

**PROPERTY LOCATION:** 2114 NW Hood Drive  
Camas, WA

**PETITION:** 310

**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                  | \$ 127,000            | \$ 127,000                                   |
| Improvements          | \$ 504,482            | \$ 504,482                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 631,482</b>     | <b>BOE VALUE \$ 631,482</b>                  |

Date of hearing: February 6, 2019 Recording ID# Wang

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 2,560 square feet, built in 1997 and is of very good minus construction quality located on .27 acres.

The appellants stated on the petition that they purchased the house in March 2017 for \$605,000 which was overvalued at that time since the market price has been decreasing slightly. Today's Zillow price is at \$601,000. Four comparable sales were submitted [#90264-856 sold for \$480,000 in June 2015; #90264-966 sold for \$575,000 in July 2017; #90264-964 sold for \$500,000 in May 2016; and #90264-958 sold for \$495,000 in February 2015]. Details of the comparable properties were not provided.

The appellant requested a value of \$595,000.

The assessor provided no information.

Trending the 2017 purchase price of \$605,000 by the 2017 county wide 10.2% yields a value of \$666,710 which is higher than the assessed value.

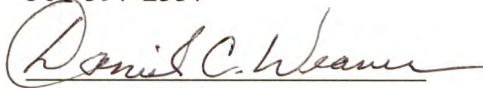
## DECISION

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 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 \$631,482 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:** KEDDY, WANE

Wane Keddy  
11404 NE Summit Ridge Drive  
Vancouver, WA 98686

**ACCOUNT NUMBER:** 118253-038

**PROPERTY LOCATION:** 11404 NE Summit Ridge Drive  
Vancouver, WA

**PETITION:** 187

**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                  | \$ 108,900            | \$ 108,900                                   |
| Improvements          | \$ 296,662            | \$ 271,100                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 405,562</b>     | <b>BOE VALUE \$ 380,000</b>                  |

Date of hearing: February 6, 2019 Recording ID# Keddy

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:  
Wane Keddy  
Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 1,492 square feet and a 1,492 square foot basement, built in 1972 and is of average construction quality located on .26 acres.

The appellant stated he had an appraisal performed in December 2016 for a refinance. This submitted appraisal was performed by James A. Matteo of Columbia Appraisal Group, Inc. and listed a value of \$350,000 as of December 2016. Another submitted appraisal was performed by Josh Sanchez of Trusted Valuation Solutions and listed a value of \$400,000 as of October 2018. There is also an issue with unstable slopes throughout the neighborhood and the lower properties are losing land whenever it rains.

The appellant requested a value of \$380,000.

The assessor provided a list of 51 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Three highlighted properties on the list ranged in adjusted sales price from \$232,042 to \$466,146.

The appellant's value of \$380,000 is supported by the two fee appraisals.

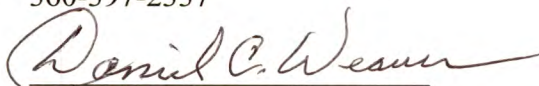
### DECISION

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 \$380,000 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:** PAPENFUSE, ELLYN A & RAJEFF, STEVEN

Ellyn Papenfuse & Steven Rajeff  
PO Box 345  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 265119-000

**PROPERTY LOCATION:** 14510 NE 365<sup>th</sup> Street  
La Center, WA

**PETITION:** 313

**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                  | \$ 171,219            | \$ 171,219                                   |
| Improvements          | \$ 626,140            | \$ 550,781                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 797,359</b>     | <b>BOE VALUE \$ 722,000</b>                  |

Date of hearing: February 6, 2019 Recording ID# Papenfuse Rajeff

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:  
Ellyn Papenfuse & Steven Rajeff

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,297 square feet and a 1,378 square foot basement, built in 2004 and is of good construction quality located on 5.06 acres.

The appellant stated that several homes in the area sold recently and they support the requested value for the subject. Four comparable sales were submitted [#180599-000 sold for \$580,000 in March 2018; #256055-000 sold for \$675,000 in February 2018; #140673-000 sold for \$625,000 in February 2018; and #265096-000 (from the assessor's list) sold for \$496,267 in April 2017]. Also the calculations on the property information card were not accurate and the appellant re-calculated the figures for an accurate value.

The appellant requested a value of \$626,667 but changed that to \$722,000 during the hearing.

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

Based on the appellant's comparable sales and calculations, changing the value to \$722,000 is warranted.

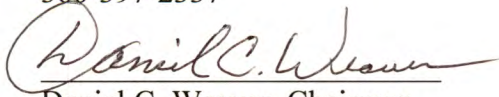
### DECISION

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 \$722,000 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  
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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:** RILEY, NANCY LEE

Nancy Riley  
5000 NW 138<sup>th</sup> Street  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 986038-838

**PROPERTY LOCATION:** 5000 NW 138<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 314

**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                  | \$ 126,500            | \$ 126,500                                   |
| Improvements          | \$ 491,850            | \$ 470,400                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 618,350</b>     | <b>BOE VALUE \$ 596,900</b>                  |

Date of hearing: February 6, 2019 Recording ID# Riley

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 3,583 square feet, built in 2016 and is of good minus construction quality located on .22 acres.

The appellant stated on the petition that she purchased the subject property in July of 2017 for \$593,900. Five comparable sales were submitted [#986038-835 sold for \$596,900 in October 2017; #986038-817 sold for \$590,900 in May 2017; #986038-802 sold for \$602,400 in February 2017; #986038-837 sold for \$592,400 in August 2017; and #986038-823 sold for \$596,650 in January 2018].

The appellant requested a value of \$596,900.

The assessor provided no information.

The appellant's comparable properties and the purchase price support the value of \$596,900 requested by the appellant.

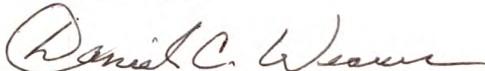
DECISION

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 \$596,900 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](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.**





# 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:** JOHNSON, PHILIP

Philip Johnson  
1913 NW 3<sup>rd</sup> Court  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 91101-166

**PROPERTY LOCATION:** 10 SE Grace Avenue  
Battle Ground, WA

**PETITION:** 315

**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                  | \$ 50,000             | \$ 50,000                                    |
| Improvements          | \$ 136,879            | \$ 136,879                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 186,879</b>     | <b>BOE VALUE \$ 186,879</b>                  |

Date of hearing: February 6, 2019 Recording ID# Johnson

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:  
Philip Johnson  
Assessor:  
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story duplex residence with 1,432 square feet, built in 1930 and is of average quality construction located on .04 acres.

The appellant stated that there have been no improvements on the property. He purchased the property in January 2017 for \$220,000. Four comparable sales were submitted [#91101-144 sold for \$104,000 in July 2013; #91101-012 sold for \$160,000 in August 2017; #91051-173 sold for \$155,000 in August 2015; and #91051-171 sold for \$118,900 in December 2014].

The appellant requested a value of \$170,000.

The assessor provided no information.

Based on the purchase price the assessed value is appropriate.


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 \$186,879 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](http://www.clark.wa.gov/boardofequalization), the assessor's office or the Washington State Board of Tax Appeals.

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# 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:** NICOSIA, CARL & NOCOSIA, ARLENE TRUSTEES

Carl & Arlene Nicosia  
16900 NE 226<sup>th</sup> Circle  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 229240-010

**PROPERTY LOCATION:** 16900 NE 226<sup>th</sup> Circle  
Battle Ground, WA

**PETITION:** 316

**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          | \$ 593,607            | \$ 482,600                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 796,007</b>     | <b>BOE VALUE \$ 685,000</b>                  |

Date of hearing: February 6, 2019 Recording ID# Nicosia

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:  
Carl Nicosia  
Assessor:  
None

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

Continued

**FACTS AND FINDINGS**

The subject property is a ranch style residence with 2,623 square feet, built in 1998 and is of good plus construction quality located on 2.5 acres.

The appellant stated that the county has the house information incorrect. Building one has 3 bedrooms not 5, and 2 full baths and a 1.2 bath not 3 full. Building 2 has 1 bedroom not 2. Four comparable sales were submitted [#20142-900 sold for \$750,000 in November 2016; #227224-000 sold for \$725,000 in July 2016; #195305-000 sold for \$640,000 in August 2016; and #229230-010 sold for \$685,000 in November 2017].

The appellant requested a value of \$675,000.

The assessor provided no information.

Based on the appellant's comparable #22923-010 indicates a change in value. A correction to the manifest error related to rooms and facilities is recommended.

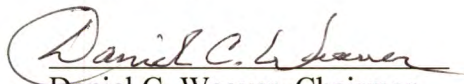
**DECISION**

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 \$685,000 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

**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.

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# 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:** SADOWSKI, GIRARD & SADOWSKI, ANNE

Girard & Anne Sadowski  
30902 NE Spud Mountain Road  
Camas, WA 98607

**ACCOUNT NUMBER:** 137079-000

**PROPERTY LOCATION:** 30902 NE Spud Mountain Road  
Camas, WA

**PETITION:** 318

**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                  | \$ 268,546            | \$ 268,546                                   |
| Improvements          | \$ 547,698            | \$ 486,454                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 816,244</b>     | <b>BOE VALUE \$ 755,000</b>                  |

Date of hearing: February 6, 2019 Recording ID# Sadowski

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:  
Girard and Anne Sadowski  
Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a two story residence with 4,338 square feet, built in 1994 and is of good construction quality located on 12.85 acres.

The appellant stated that the cabinets are the cheapest you can buy yet the addition of the house has better quality. However the windows leak, the craftsmanship is poor and the concrete pad has numerous cracks. The house was abandoned for two years and was exposed to the elements, which was detrimental. They have had the house painted twice by professional painters yet the paint starts to peel off and bubble. Four comparable sales were submitted [#137152-000 sold for \$815,000 in July 2018; #170608-000 sold for \$1,250,000 in October 2017; #136907-000 sold for \$825,000 in June 2017; and #137077-000 sold for \$637,000 in September 2017].

The appellant requested a value of \$653,760.

The assessor provided no information.

Using last year's value of \$685,694 trended forward by the 2017 county wide 10.2% yields a value of \$755,635.

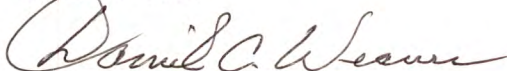
### DECISION

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 \$755,000 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

**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.

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# 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:** MEULER, CURTIS & MEULER, JULIE

Curtis & Julie Meuler  
PO Box 1674  
Ridgefield, WA 98642-0045

**ACCOUNT NUMBER:** 116600-000

**PROPERTY LOCATION:** 806 NW 179<sup>th</sup> Street  
Ridgefield, WA

**PETITION:** 294

**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                  | \$ 264,981            | \$ 264,981                                   |
| Improvements          | \$ 186,755            | \$ 186,755                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 451,736</b>     | <b>BOE VALUE \$ 451,736</b>                  |

Date of hearing: February 6, 2019 Recording ID# Meuler 294

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:  
Curtis & Julie Meuler  
Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,865 square feet, built in 1947 and is of fair construction quality located on 4.96 acres.

The appellant stated that they are being taxed at a high rate for being in the urban growth boundary but they are not able to develop due to being in an urban holding area. The house is in disrepair. The windows need replacing and the siding is deteriorating. At some point in the future the house will need to be torn down. There were no comparable sales, bids or costs to cure submitted for Board consideration.

The appellant requested a value of \$330,000.

The assessor provided 63 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value.

The Board understands the house needs repair but no professional bids were submitted for consideration.

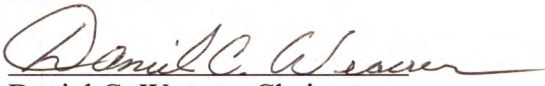
## DECISION

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 \$451,736 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](http://www.clark.wa.gov/boardofequalization), the assessor's office or the Washington State Board of Tax Appeals.

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# 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:** MEULER, CURTIS & MEULER, JULIE

Curtis & Julie Meuler  
PO Box 1674  
Ridgefield, WA 98642-0045

**ACCOUNT NUMBER:** 986029-550

**PROPERTY LOCATION:** 2800 Royal Road  
Ridgefield, WA

**PETITION:** 295

**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                  | \$ 235,868            | \$ 235,868                                   |
| Improvements          | \$ 490,864            | \$ 490,864                                   |
| Personal property     |                       |  |
| <b>ASSESSED VALUE</b> | <b>\$ 726,732</b>     | <b>BOE VALUE \$ 726,732</b>                  |

Date of hearing: February 6, 2019 Recording ID# Meuler 295

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:  
Curtis & Julie Meuler  
Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,418 square feet, built in 2012 and is of good construction quality located on 5.13 acres.

The appellant stated that the assessment on the house and property are unrealistic. They paid \$255,500 for the new home construction in 2012. The land is from part of his parents' property. No comparable sales were submitted for Board consideration.

The appellant requested a value of \$580,000.

The assessor provided no information.

The Board understands the house may be overvalued however no comparable sales were submitted for consideration.

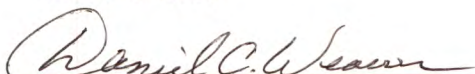
## DECISION

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 \$726,732 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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