

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:

PRIMLEY-STENSHOEL, NANCY C & PRIMLEY.

RICHARD L

Nancy Primley Stenshoel 4302 NE 26th Court Vancouver, WA 98663

ACCOUNT NUMBER:

100883-248

PROPERTY LOCATION: 4302 NE 26th Court

Vancouver, WA

PETITION:

364

ASSESSMENT YEAR:

Valued January 1, 2018 TAXES PAYABLE IN: 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

BOARD OF EQUALIZATION

ASSESSED VALUE

(BOE) VALUE

Land \$ 116,275

\$ 116,275

Improvements

396,005

\$ 350,725

Personal property ASSESSED VALUE

512,280

BOE VALUE

467,000

Date of hearing:

February 20, 2019

Recording ID# Primley

Hearing Location:

Board of Equalization Hearing Room

1300 Franklin Street, Suite 650

Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner John Marks

Appellant:

None

Assessor:

FACTS AND FINDINGS

The subject property is a two story residence with 3,157 square feet, built in 1981 and is of good plus construction quality located on .515 acres.

The appellant stated on the petition that there have been no sales in their area over \$400,000. Two comparable sales were submitted [#101395-090 sold for \$389,000 in May 2018; and #101395-136 sold for \$405,000 in November 2015].

The appellant requested a value of \$440,000.

The assessor provided a list of 509 sales adjusted only for time, a sales comparison grid and a cover letter recommending no change to the assessed value. One sale on the list was highlighted listing an adjusted sale price of \$455,769. The majority of the list had adjusted sale prices under \$400,000. There were less than 5 valued at over \$400,000 and none of those were over the \$455,769 highlighted by the assessor

Looking at the appellant's comparable sales and using a value of \$148 per square foot yields a value of \$467,000.

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 \$467,000 as of January 1, 2018.

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

Mailed on February 27, 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, 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:

PALMQUIST, SCOTT & PALMQUIST, DEBORAH

Scott Palmquist 12112 NE 172nd Avenue Brush Prairie, WA 98606

ACCOUNT NUMBER:

197634-000

PROPERTY LOCATION: 12112 NE 172nd Avenue

Brush Prairie, WA

PETITION:

365

ASSESSMENT YEAR:

Valued January 1, 2018 TAXES PAYABLE IN: 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

BOARD OF	EQUALIZATION
(70.00	

ASSESSED VALUE

(BOE) VALUE

Land \$ 160,512 \$ 160,512 **Improvements** \$ 586,400 \$ 586,400

Personal property

ASSESSED VALUE

746,912 **BOE VALUE**

746,912

Date of hearing:

February 20, 2019

Recording ID# Palmquist

Hearing Location:

Board of Equalization Hearing Room

1300 Franklin Street, Suite 650

Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner John Marks

Appellant:

None

Assessor:

FACTS AND FINDINGS

The subject property is a two story residence with 5,273 square feet, built in 2008 and is of good construction quality located on .98 acres.

The appellant stated on the petition that there was a revision in 2014 for tax years 2011-2014 as a manifest error. Nothing has changed. The square footage is wrong. Their property is wetlands by 50%. There are repairs needed including replace garage doors, rotten trim, never repainted or finished the deck, driveway or room trim. Five comparable sales were submitted [#197650-000 sold for \$163,000 in March 2017; #197651-000 sold for \$658,840 in January 2017; #197667-000 sold for \$110,000 in November 2012 for \$110,000; #206918-072 sold for \$373,456 in May 2018; and #206685-022 sold for \$775,000 in May 2018].

The appellant requested a value of \$450,000.

The assessor provided no information.

Based on the comparable sales lack of details and no bids/costs to cure amounts were submitted for Board consideration, the assessment value is upheld.

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 \$746,912 as of January 1, 2018.

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

Mailed on February 27, 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, 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: ELIZONDO, DIANE J TRUSTEE

Diane Elizondo 3804 SE 155th Avenue Vancouver, WA 98683

ACCOUNT NUMBER: 92009-846

PROPERTY LOCATION: 3804 SE 155th Avenue

Vancouver, WA

PETITION: 367

ASSESSMENT YEAR: Valued January 1, 2018 TAXES PAYABLE IN: 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 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
 \$ 129,980
 \$ 129,980

 Improvements
 \$ 568,542
 \$ 440,020

 Personal property

 ASSESSED VALUE
 \$ 698,522
 BOE VALUE
 \$ 570,000

Date of hearing: February 20, 2019 Recording ID# Elizondo

Hearing Location: Board of Equalization Hearing Room

1300 Franklin Street, Suite 650

Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner John Marks

Appellant:

Diane Elizondo

Assessor:

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,788 square feet, built in 1998 and is of very good construction quality located on .22 acres.

The appellant stated that there are errors in the square footage. The house is 2,690 square feet and there is only four bedrooms not five and 2 ½ baths, not 3 ½. Five comparable sales were submitted [#92009-844 sold for \$570,000 in November 2017; #92009-484 sold for \$599,900 in August 2016; #92009-832 sold for \$621,000 in June 2018; #92008-990 sold for \$547,500 in April 208; and #92009-830 sold for \$525,000 in July 2018].

The appellant requested a value of \$550,400.

The assessor provided no information.

The appellant's comparable sales, especially #92009-844, and the other comparable sales indicate a value of \$570,000.

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 \$570,000 as of January 1, 2018.

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

Mailed on February 27, 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:

PROUTY, KAY PHILIP & PROUTY, NELLYE ANN

TRUSTEES

Kay & Nellye Prouty

769 C Street

Washougal, WA 98671

ACCOUNT NUMBER:

71736-000

PROPERTY LOCATION: 769 C Street

Washougal, WA

PETITION:

368

ASSESSMENT YEAR:

Valued January 1, 2018 TAXES PAYABLE IN: 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

BOARD OF EQUALIZATION

ASSESSED VALUE

(BOE) VALUE

Land \$ 99,825 Improvements \$ 302,306

\$ 99,825

302,306

\$

Personal property

ASSESSED VALUE \$ 402,131

BOE VALUE

\$ 402,131

Date of hearing:

February 20, 2019

Recording ID# Prouty

Hearing Location:

Board of Equalization Hearing Room

1300 Franklin Street, Suite 650

Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner John Marks

Appellant:

Kay and Nellye Prouty

Assessor:

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,219 square feet and a 942 square foot basement, built in 1955 and is of average construction quality located on .75 acres.

The appellants stated there is only 3 feet of access on each side of the house. They have to cross over the property line to get to their back yard. If the neighbor was to build a fence they would have no way to get a mower into the back yard. Therefore they are contesting the land value. No comparable sales were submitted for Board consideration.

The appellant requested a value of \$50,000 for the land and \$278,577 for the structure.

The assessor provided no information.

The Board understands the appellant's argument however they would need comparable land sales to see if a value change is warranted.

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 \$402,131 as of January 1, 2018.

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

Mailed on February 27, 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: BOLGER, RICHARD & BOLGER, CHRISTINE

Richard & Christine Bolger 4646 NW Oregon Court Camas, WA 98607

ACCOUNT NUMBER: 92232-730

PROPERTY LOCATION: 4646 NW Oregon Court

Camas, WA

PETITION: 370

ASSESSMENT YEAR: Valued January 1, 2018 TAXES PAYABLE IN: 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

BOARD OF EQUALIZATION
ASSESSED VALUE
(BOE) VALUE

Land \$ 285,000 \$ 285,000 Improvements \$ 678,323 \$ 607,147

Personal property

ASSESSED VALUE \$ 963,323 BOE VALUE \$ 892,147

Date of hearing: February 20, 2019 Recording ID# Bolger

Hearing Location: Board of Equalization Hearing Room

1300 Franklin Street, Suite 650

Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner John Marks

Appellant:

Richard Bolger

Assessor:

FACTS AND FINDINGS

The subject property is a two story residence with 4,737 square feet, built in 1994 and is of very good minus construction quality located on .35 acres.

The appellant stated that he had submitted comparable sales last year and the Board lowered his valuation. He has had no improvements to the home. He also notes that the assessments around the neighborhood are not at all equal or fair. His property was increased another \$174,000 in one year. The appellant provided an analysis of changes in assessment values from year to year but no sales of comparable homes.

The appellant requested a value of \$892,147.

The assessor provided no information.

Based upon the solid evidence from last year's decision and trending last year's value of \$790,000 by the 2017 county wide 10.2% supports the appellant's requested value.

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 \$892,147 as of January 1, 2018.

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

Mailed on February 27, 2019 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98666-5000 360-397-2337

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HOLT, PATRICIA K TRUSTEE

Patricia Holt 1107 NW 21st Avenue Camas, WA 98607

ACCOUNT NUMBER: 124750-036

PROPERTY LOCATION: 1107 NW 21st Avenue

Camas, WA

PETITION: 372

ASSESSMENT YEAR: Valued January 1, 2018 TAXES PAYABLE IN: 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

BOARD OF EQUALIZATION

ASSESSED VALUE (BOE) VALUE

Land \$ 176,500 \$ 176,500 Improvements \$ 293,408 \$ 230,000

Personal property

ASSESSED VALUE \$ 469,908 BOE VALUE \$ 406,500

Date of hearing: February 20, 2019 Recording ID# Holt

Hearing Location: Board of Equalization Hearing Room

1300 Franklin Street, Suite 650

Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner John Marks

Appellant:

None

Assessor:

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,916 square feet, built in 2000 and is of average construction quality located on .2 acres.

The appellant stated on the petition the recent notice of value showed a significant increase for the previous year – more than \$112,000. A competitive market analysis was submitted listing 16 comparable sales ranging from \$330,000 to \$450,000.

The appellant requested a value of \$406,500.

The assessor provided no information.

The appellant's comparable sales support the requested 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 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 \$406,500 as of January 1, 2018.

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

Mailed on February 27, 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, 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:

HEGLIN, SUZAN K

Suzan Heglin 5660 SW 6th Avenue Vancouver, WA 98607

ACCOUNT NUMBER:

125628-000

PROPERTY LOCATION: 5660 SW 6th Avenue

Vancouver, WA

PETITION:

373

ASSESSMENT YEAR:

Valued January 1, 2018 TAXES PAYABLE IN: 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

BOARD OF EQUALIZATION

ASSESSED VALUE

(BOE) VALUE

Land

263,637

Improvements

263,637 310,666

276,363

Personal property

ASSESSED VALUE

\$ 574,303

BOE VALUE

540,000

Date of hearing:

February 20, 2019

Recording ID# Heglin

Hearing Location:

Board of Equalization Hearing Room

1300 Franklin Street, Suite 650

Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

Suzan Heglin

Assessor:

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,528 square feet and a 1,528 square foot basement, built in 1955 and is of average construction quality located on .37 acres.

The appellant stated that the structure did not increase \$90,000. There is dust from the railroad, easements through the property and loud motors and guns next door. Three comparable sales were submitted [#92232-356 sold for \$380,000 in June 2018; #83060-000 sold for \$310,000 in October 2018; and #85144-014 sold for \$470,000 in November 2018]. Numerous other properties for sale were also submitted but had not sold.

The appellant requested a value of \$480,000.

The assessor provided no information.

Trending last year's value forward by the 2017 county wide 10.2% yields a value of \$540,000.

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 \$540,000 as of January 1, 2018.

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

Mailed on February 27, 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, 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:

DALY, PAUL J & DALY, JULIE A

Paul & Julie Daly 16420 SE McGillivray Blvd. Suite 103-161 Vancouver, WA 98683

ACCOUNT NUMBER:

126704-000

PROPERTY LOCATION: 17610 SE Evergreen Highway

Vancouver, WA

PETITION:

374

ASSESSMENT YEAR:

Valued January 1, 2018 TAXES PAYABLE IN: 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

BOARD OF EQUALIZATION

ASSESSED VALUE

(BOE) VALUE

\$ 567,674

Improvements

Land

\$ 567,674 \$ 914,801

622,326

Personal property

ASSESSED VALUE

\$ 1,482,475 **BOE VALUE**

\$ 1,190,000

Date of hearing:

February 20, 2019

Recording ID# Daly

Hearing Location:

Board of Equalization Hearing Room

1300 Franklin Street, Suite 650

Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner John Marks

Appellant:

Paul & Julie Daly

Assessor:

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,657 square feet and a 1,670 square foot basement, built in 2012 and is of excellent construction quality located on 2 acres.

The appellant stated that he has several comparable sales however one property stands out over the rest. #114784-716 is larger, has numerous expensive accessories to it and it sold in August 2017 for \$1,290,000 which is less than the assessment on the subject. The fence alone is "worth" approximately \$500,000. This is a better location and a prime lot. The subject has many lower valued houses around it making the area less desirable.

The appellant requested a value of \$975,000.

The assessor provided no information.

Based on the value of the comparable sale #114784-716 selling for \$1,290,000 in August 2017 and in a better location on a better prime lot, the uniqueness of the subject property, and the surrounding lower value homes, no increase from the prior year value of \$1,190,000 is indicated.

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 \$1,190,000 as of January 1, 2018.

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

Mailed on February 27, 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, 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:

WASHINGTON, KENNETH J & WASHINGTON.

ATHENA M

Kenneth & Athena Washington 2126 NW 31st Circle Camas, WA 98607

ACCOUNT NUMBER:

90265-604

PROPERTY LOCATION: 2126 NW 31st Circle

Camas, WA

PETITION:

375

ASSESSMENT YEAR:

Valued January 1, 2018 TAXES PAYABLE IN: 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

BOARD OF EQUALIZATION

ASSESSED VALUE

(BOE) VALUE

Land 160,550 **Improvements** 234,101

\$ 160,550 234,101

Personal property

ASSESSED VALUE 394,651 **BOE VALUE**

\$ 394,651

Date of hearing:

February 20, 2019

Recording ID# Washington

Hearing Location:

Board of Equalization Hearing Room

1300 Franklin Street, Suite 650

Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner John Marks

Appellant:

None

Assessor:

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,791 square feet, built in 1997 and is of average construction quality located on .17 acres.

The appellant stated on the petition that the home needs a lot of work inside including the kitchen and bathroom counters, stove top is not working, and the built in microwave and dishwasher do not work. The roof needs repair and the home needs painting. Numerous pictures were submitted, however there were no bids/costs to cure submitted for Board consideration.

The appellant requested a value of \$370,248.

The assessor provided no information.

Although the Board understands there are issues that need to be fixed, no costs were submitted.

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 \$394,651 as of January 1, 2018.

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

Mailed on February 27, 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: PHAM, THUYLE THI TRUSTEE

Thuyle Pham 8601 NE 28th Way Vancouver, WA 98662

ACCOUNT NUMBER: 109951-008

PROPERTY LOCATION: 8601 NE 28th Way

Vancouver, WA

PETITION: 376

ASSESSMENT YEAR: Valued January 1, 2018 TAXES PAYABLE IN: 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

BOARD OF EQUALIZATION
ASSESSED VALUE
(BOE) VALUE

Land \$ 93,100 \$ 93,100 Improvements \$ 314,908 \$ 303,900

Personal property

ASSESSED VALUE \$ 408,008 BOE VALUE \$ 397,000

Date of hearing: February 20, 2019 Recording ID# Pham

Hearing Location: Board of Equalization Hearing Room

1300 Franklin Street, Suite 650

Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner John Marks

Appellant:

Thuyle Pham and Paul Weinbrenner

Assessor:

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,955 square feet, built in 2011 and is of average plus construction quality located on .254 acres.

The appellant stated the house is located on busy 86th Avenue. It is surrounded on both sides by apartments and duplexes which lowers the resale value. Eight comparable sales were submitted although some were too old to consider [#109951-002 sold for \$365,000 in June 2018; #109951-004 sold for \$320,000 in February 2016; #109951-006 sold for \$261,500 in June 2012; #109951-008 sold for \$257,000 in May 2012; #109951-010 sold for \$279,000 in July 2012; #109951-012 sold for \$318,000 in August 2016; #109951-014 sold for \$318,000 in February 2015 (could not find this sale); and #109951-016 sold for \$370,000 in December 2016].

The appellant requested a value of \$303,025.

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 \$408,008 to \$401,448. The average plus ranch properties adjusted sale prices on the assessor list ranged from \$345,780 to \$517,000. Two of the properties with 1,830 and 1,881 square feet had adjusted sale price of \$352,016 and \$374,325, respectively.

Trending last year's value forward by the 2017 county wide 10.2% yields a value of \$397,000.

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 \$397,000 as of January 1, 2018.

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

Mailed on February 27, 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, the assessor's office or the Washington State Board of Tax Appeals.



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: AHSAN, MUHAMMAD & AHSAN, FAIZA

Muhammad & Faiza Ahsan 2424 NW Iris Court Camas, WA 98607

ACCOUNT NUMBER:

126042-198

PROPERTY LOCATION: 4100 SE 201st Avenue

Camas, WA

PETITION:

377

ASSESSMENT YEAR:

Valued January 1, 2018 TAXES PAYABLE IN: 2019

The Board of Equalization for Clark County Washington was duly convened on September 24, 2018 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

BOARD OF EQUALIZATION

ASSESSED VALUE

(BOE) VALUE

Land \$ 110,500 \$ 110,500 **Improvements** \$ 319,747 \$ 319,747

Personal property

ASSESSED VALUE 430,247

BOE VALUE

430,247

Date of hearing:

February 20, 2019

Recording ID# Ahsan

Hearing Location:

Board of Equalization Hearing Room

1300 Franklin Street, Suite 650

Vancouver, WA 98666

Attendees:

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner John Marks

Appellant:

None

Assessor:

FACTS AND FINDINGS

The subject property is a two story residence with 2,867 square feet, built in 1999 and is of average minus construction quality located on .186 acres.

The appellant stated on the petition that this house is a rental property and has basic low quality finishes. Comparable homes in the area have been upgraded. No comparable sales or other documentary evidence was submitted for Board consideration.

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

The assessor provided a list of 30 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to 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 \$430,247 as of January 1, 2018.

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

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