



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: MCMAKEN, JAMES E & MCMAKEN, LORI L

James & Lori McMaken
PO Box 1643
Ridgefield, WA 98642

ACCOUNT NUMBER: 213255-000

PROPERTY LOCATION: 28700 NW 55th Avenue
Ridgefield, WA

PETITION: 527

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	\$ 214,395	\$ 214,395
Improvements	\$ 513,632	\$ 472,989
Personal property		
ASSESSED VALUE	\$ 728,027	BOE VALUE \$ 687,384

Date of hearing: April 3, 2019 Recording ID# McMaken

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 Rose
John Marks

Appellant:
James McMaken

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,980 square feet, built in 2003 and is of average plus construction quality located on 5.16 acres.

The appellant stated that this is the third year appealing. The Board has changed his value the last two years. Six comparable sales were submitted the best being comparable number 2 [#213306-000 sold for \$742,000 in September 2017; #211269-000 sold for \$785,000 in July 2017; #213323-000 sold for \$702,000 in February 2017; #210820-000 sold for \$599,000 in September 2016; #212796-000 sold for \$525,000 in September 2016; and #218250-000 sold for \$675,000 in December 2016].

The appellant requested a value of \$687,384.

The assessor provided no information.

The appellant's value of \$687,384 at \$230 per square foot is supported by comparable sales #211269-000 and #218250-000.

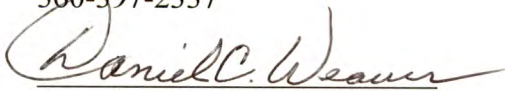
DECISION

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 \$687,384 as of January 1, 2018.

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

Mailed on April 9, 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: GIBSON, LINDA L

Linda Gibson
13419 NE 19th Street
Vancouver, WA 98684

ACCOUNT NUMBER: 110172-077

PROPERTY LOCATION: 13419 NE 19th Street
Vancouver, WA

PETITION: 528

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	\$ 22,300	\$ 22,300
Improvements	\$ 176,428	\$ 176,428
Personal property		
ASSESSED VALUE	\$ 198,728	BOE VALUE \$ 198,728

Date of hearing: April 3, 2019 Recording ID# Gibson

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 Rose
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story condominium residence with 1,386 square feet, built in 1969 and is of average construction quality located in Landover Hills Condominiums.

The appellant stated on the petition that many repairs and replacements are needed. The property is in a state of disrepair. Two sales were submitted [#110172-080 sold for \$182,000 in January 2016; and #110172-078 sold for \$180,900 in February 2016]. No bids or costs to cure were submitted for Board consideration.

The appellant requested a value of \$167,300.

The assessor provided no information.

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 \$198,728 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: JENSEN, IVAN & JENSEN, TERRY

Ivan & Terry Jensen
20714 NW 18th Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 179662-000

PROPERTY LOCATION: 20714 NW 18th Avenue
Ridgefield, WA

PETITION: 532

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	\$ 303,274	\$ 303,274
Improvements	\$ 632,154	\$ 471,726
Personal property		
ASSESSED VALUE	\$ 935,428	BOE VALUE \$ 775,000

Date of hearing: April 3, 2019 Recording ID# Jensen

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 Rose
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,127 square feet, built in 1989 and is of very good plus construction quality located on 4.96 acres.

The appellant stated on the petition that the subject was purchased in October 2017 for \$755,000. An appraisal performed by Randy M. Goode of Crossroad Appraisal, Inc. listed a value of \$775,000 as of August 2017.

The appellant requested a value of \$755,000.

The assessor provided a list of 142 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$935,428 to \$775,000.

The assessor's suggested new value agrees with the fee appraisal.

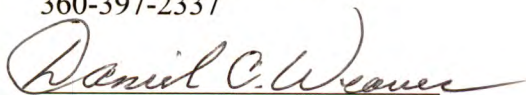
DECISION

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 \$775,000 as of January 1, 2018.

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

Mailed on April 9, 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: GILBERT, LAWRENCE W & LAWRENCE, PHYLLIS

Gilbert & Phyllis Gilbert
160 West Empress Street
Washougal, WA 98671

ACCOUNT NUMBER: 123007-026

PROPERTY LOCATION: 160 West Empress Street
Washougal, WA

PETITION: 665

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	\$ 148,325	\$ 148,325
Improvements	\$ 616,338	\$ 616,338
Personal property		
ASSESSED VALUE	\$ 764,663	BOE VALUE \$ 764,663

Date of hearing: April 3, 2019 Recording ID# Gilbert

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 Rose
John Marks

Appellant:
Lawrence Gilbert

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,587 square feet and a 1,975 square foot basement, built in 2008 and is of good plus construction quality located on .243 acres.

The appellant stated he is appealing the land value. All of the neighboring properties are assessed at \$123,325 yet his is \$148,325. There are power towers in his view. The house across the street #123007-022 sold for \$695,000 in January 2018 and has a land value of \$123,325.

The appellant requested a value of \$736,338 total, \$120,000 for the land.

The assessor provided a list of 101 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value.

While the Board can appreciate the power lines are not great to look at, there is still an unobstructed view of the river and no one will be able to build in front of the view.

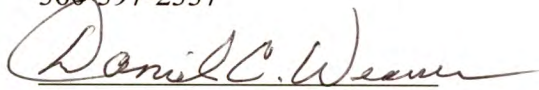
DECISION

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 \$764,663 as of January 1, 2018.

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

Mailed on April 9, 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: AMERICAN HOMES 4 RENT PROPERTIES FIVE LLC

American Homes 4 Rent
30601 Agoura Road #200
Agoura Hills, CA 91301

ACCOUNT NUMBER: 123001-018

PROPERTY LOCATION: 801 West Z Street
Washougal, WA

PETITION: 521

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	\$ 122,750	\$ 122,750
Improvements	\$ 213,079	\$ 213,079
Personal property		
ASSESSED VALUE	\$ 335,829	BOE VALUE \$ 335,829

Date of hearing: April 3, 2019 Recording ID# Homes 4 Rent 521

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 Rose
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,630 square feet, built in 2001 and is of average plus construction quality located on .17 acres.

The appellant listed three comparable sales on the petition [#123002-064 sold for \$335,000 in July 2017; #123002-038 sold for \$330,000 in May 2017; and #123003-012 sold for \$368,000 in April 2017].

The appellant requested a value of \$324,000.

The assessor provided no information.

The appellant's comparable sales bracket the assessed value, however the adjustments to the gross value are not appropriately explained and do not overcome the presumption of correctness.

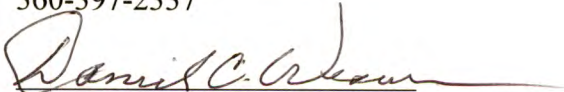
DECISION

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 \$335,829 as of January 1, 2018.

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

Mailed on April 9, 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: AMERICAN HOMES 4 RENT PROPERTIES FIVE LLC

American Homes 4 Rent
30601 Agoura Road #200
Agoura Hills, CA 91301

ACCOUNT NUMBER: 130556-220

PROPERTY LOCATION: 356 North V Street
Washougal, WA

PETITION: 522

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	\$ 97,750	\$ 97,750
Improvements	\$ 373,594	\$ 340,250
Personal property		
ASSESSED VALUE	\$ 471,344	BOE VALUE \$ 438,000

Date of hearing: April 3, 2019 Recording ID# Homes 4 Rent 522

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 Rose
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,212 square feet, built in 2006 and is of good minus construction quality located on .15 acres.

The appellant listed three comparable sales on the petition [#130556-246 sold for \$465,000 in December 2017; #130556-248 sold for \$376,000 in August 2017; and #130561-062 sold for \$460,000].

The appellant requested a value of \$438,000.

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 \$438,000 as of January 1, 2018.

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

Mailed on April 9, 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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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: AMERICAN HOMES 4 RENT PROPERTIES FIVE LLC

American Homes 4 Rent
30601 Agoura Road #200
Agoura Hills, CA 91301

ACCOUNT NUMBER: 155537-044

PROPERTY LOCATION: 9402 NE 87th Court
Vancouver, WA

PETITION: 523

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	\$ 118,850	\$ 118,850
Improvements	\$ 226,317	\$ 226,317
Personal property		
ASSESSED VALUE	\$ 345,167	BOE VALUE \$ 345,167

Date of hearing: April 3, 2019 Recording ID# Homes 4 Rent 523

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 Rose
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,195 square feet, built in 2005 and is of fair plus construction quality located on .12 acres.

The appellant listed two comparable sales on the petition [#155537-058 sold for \$345,000 in June 2017; and #155537-068 sold for \$352,500].

The appellant requested a value of \$320,000.

The assessor provided no information.

The appellant's comparable sales bracket 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 \$345,167 as of January 1, 2018.

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

Mailed on April 9, 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: AMERICAN HOMES 4 RENT PROPERTIES THREE LLC

American Homes 4 Rent
30601 Agoura Road #200
Agoura Hills, CA 91301

ACCOUNT NUMBER: 159150-070

PROPERTY LOCATION: 6617 NE 166th Avenue
Vancouver, WA

PETITION: 524

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	\$ 111,800	\$ 111,800
Improvements	\$ 182,040	\$ 182,040
Personal property		
ASSESSED VALUE	\$ 293,840	BOE VALUE \$ 293,840

Date of hearing: April 3, 2019 Recording ID# Homes 4 Rent 524

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 Rose
John Marks

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 1,312 square feet, built in 1999 and is of average minus construction quality located on .14 acres.

The appellant listed two comparable sales on the petition [#107964-256 sold for \$306,400 in September 2017; and #107964-200 sold for \$265,000 in October 2017].

The appellant requested a value of \$273,000.

The assessor provided a list of 336 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Three properties highlighted on the list ranged in adjusted sale price from \$288,825 to \$303,811.

The appellant's comparable sales support the assessed value.

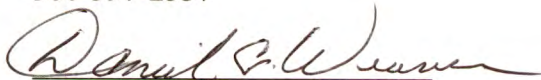
DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$293,840 as of January 1, 2018.

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

Mailed on April 9, 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: AMERICAN HOMES 4 RENT PROPERTIES FIVE LLC

American Homes 4 Rent
30601 Agoura Road #200
Agoura Hills, CA 91301

ACCOUNT NUMBER: 164524-050

PROPERTY LOCATION: 16703 NE 10th Street
Vancouver, WA

PETITION: 525

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	\$ 120,400	\$ 120,400
Improvements	\$ 231,308	\$ 209,600
Personal property		
ASSESSED VALUE	\$ 351,708	BOE VALUE \$ 330,000

Date of hearing: April 3, 2019 Recording ID# Homes 4 Rent 525

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 Rose
John Marks

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 1,575 square feet, built in 2002 and is of average construction quality located on .145 acres.

The appellant listed three comparable sales on the petition [#110184-290 sold for \$325,000 in December 2017; #164498-042 sold for \$265,000 in December 2017; and #164498-048 sold for \$303,800 in June 2017].

The appellant requested a value of \$318,000.

The assessor provided a list of 172 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Four highlighted sales on the list adjusted only for time ranged from \$350,865 to \$409,070.

The appellant's comparable sales indicate value of \$330,000.

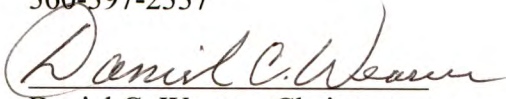
DECISION

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 \$330,000 as of January 1, 2018.

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

Mailed on April 9, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
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Daniel C. Weaver, Chairman

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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: AMERICAN HOMES 4 RENT PROPERTIES THREE LLC

American Homes 4 Rent
30601 Agoura Road #200
Agoura Hills, CA 91301

ACCOUNT NUMBER: 228513-320

PROPERTY LOCATION: 2512 NW 15th Street
Battle Ground, WA

PETITION: 526

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	\$ 75,000	\$ 75,000
Improvements	\$ 276,087	\$ 276,087
Personal property		
ASSESSED VALUE	\$ 351,087	BOE VALUE \$ 351,087

Date of hearing: April 3, 2019 Recording ID# Homes 4 Rent 526

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 Rose
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,451 square feet, built in 2004 and is of fair plus construction quality located on .12 acres.

The appellant listed three comparable sales on the petition [#228513-200 sold for \$354,900 in November 2017; #228513-198 sold for \$319,900 in January 2017; and #228513-260 sold for \$340,000 in November 2017].

The appellant requested a value of \$340,000.

The assessor provided no information.

The appellant's comparable sales support the assessed value.

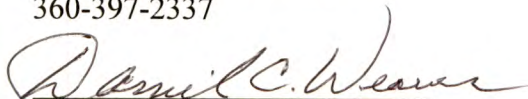
DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$351,087 as of January 1, 2018.

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

Mailed on April 9, 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.

To request this form for the visually impaired or in a language other than English call 360-753-3217.



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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: EPSTEIN, DOUGLAS & EPSTEIN, CATHERINE

Douglas & Catherine Epstein
2709 NW Cascade Street
Camas, WA 98607

ACCOUNT NUMBER: 90265-542

PROPERTY LOCATION: 2709 NW Cascade Street
Camas, WA

PETITION: 533

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	\$ 187,000	\$ 187,000
Improvements	\$ 535,113	\$ 535,113
Personal property		
ASSESSED VALUE	\$ 722,113	BOE VALUE \$ 722,113

Date of hearing: April 3, 2019 Recording ID# Epstein

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 Rose
John Marks

Appellant:
Douglas Epstein 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 3,105 square feet and a 707 square foot basement, built in 1997 and is of good plus construction quality located on .28 acres.

The appellant stated that there have been sales that indicate the 1990's vintage are valued much less than newer homes. His view is diminishing from growth of trees in the greenway and neighboring lots have blocked the view of downtown Portland and Mt. Saint Helens. Most of the home is original and has not been updated. Four comparable sales were submitted [#17060-176 sold for \$550,000 in October 2017; #18238-241 sold for \$710,000 in May 2018; #17154-545 sold for \$610,000 in November 2017; and #18212-294 sold for \$655,000 in May 2018].

The appellant requested a value of \$645,699.

The assessor provided no information.

Based on the square footage of the subject compared to the sales and the views still available, the assessed value is supported.

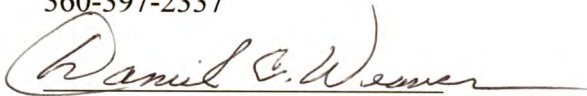
DECISION

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 \$722,113 as of January 1, 2018.

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

Mailed on April 9, 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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