



# 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:** RAMANATHAN, RAMANATHAN & RAMANATHAN,  
ALAMELU

Ramanathan and Alamelu Ramanathan  
1840 NW Lacamas Drive  
Camas, WA 98607

**ACCOUNT NUMBER:** 92232-816

**PROPERTY LOCATION:** 1840 NW Lacamas Drive  
Camas, WA

**PETITION:** 79

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 285,000	\$ 285,000
Improvements	\$ 443,115	\$ 357,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 728,115</b>	<b>BOE VALUE \$ 642,000</b>

Date of hearing: April 16, 2019 Recording ID# Ramanathan

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:  
Ramanathan Ramanathan

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a two story residence with 3,820 square feet, built in 1995 and is of very good minus construction quality located on .31 acres.

The appellant stated that he had the property for sale. They received an offer \$660,000 but they wanted over \$100,000 in repairs as well, especially the LP siding. Five comparable sales were submitted [#92232-724 sold for \$595,000 in February 2018; #92232-510 sold for \$613,000 in May 2017; #92232-826 sold for \$621,600 in November 2016; #92232-534 sold for \$550,000 in July 2018; and #90264-642 sold for \$550,000 in December 2017].

The appellant requested a value of \$642,400.

The assessor provided a list of 142 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Six properties highlighted on the list ranged from \$646,350 to \$948,253.

The cost to replace the LP siding of \$50,000 and the bid of \$660,000 minus other costs to cure support a value of \$642,000.

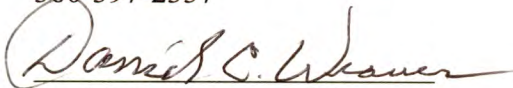
### DECISION

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 \$642,000 as of January 1, 2018.

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

Mailed on April 22, 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:** PIERSON, LYNN & CATHERINE

Lynn and Catherine Pierson  
442 NE Oak Street  
Camas, WA 98607

**ACCOUNT NUMBER:** 90966-000

**PROPERTY LOCATION:** 442 NE Oak Street  
Camas, WA

**PETITION:** 551

**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	\$ 124,961	\$ 124,961
Improvements	\$ 313,362	\$ 298,006
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 438,323</b>	<b>BOE VALUE \$ 422,967</b>

Date of hearing: April 16, 2019 Recording ID# Pierson

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:  
Lynn Pierson

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

### Continued

#### FACTS AND FINDINGS

The subject property is a ranch style residence with 2,197 square feet with a 2,197 square foot basement, built in 1967 and is of average construction quality located on .559 acres.

The appellant stated that his 52 year old house has had no updates or modernizations. A bid to replace the furnace and heat pump was submitted listing a cost of \$14,625. Last year the Board took this cost off of the assessed value. There are also rotten soffit areas and an unsupported roof truss but no costs to cure for that was submitted. Nine comparable sales were submitted [#92232-082 sold for \$395,000 in August 2018; #90264-086 sold for \$378,000 in July 2018; #92232-390 sold for \$380,000 in December 2017; #89845-020 sold for \$375,000 in August 2018; #79650-000 sold for \$265,000 in October 2018; #8522-000 sold for \$373,000 in September 2018; #91032-000 sold for \$367,300 in December 2017; #90265-010 sold for \$365,000 in July 2018; and #85908-016 sold for \$380,000 in November 2018].

The appellant requested a value of \$245,000.

The assessor provided a list of 100 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$438,323 to \$422,967. Eight properties highlighted on the list ranged in adjusted sale price from \$352,085 to \$634,725.

The assessor's recommended value of \$422,967 is supported.

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

Continued

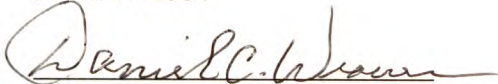
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$422,967 as of January 1, 2018.

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

Mailed on April 22, 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:** VANBELLINGHAM, E A & VANBELLINGHAM,  
LESLIE

E A and Leslie Vanbellingham  
8316 NE 69<sup>th</sup> Street  
Vancouver, WA 98662-3670

**ACCOUNT NUMBER:** 105522-506

**PROPERTY LOCATION:** 8316 NE 69<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 570

**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	\$ 144,000	\$ 144,000
Improvements	\$ 355,687	\$ 286,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 499,687</b>	<b>BOE VALUE \$ 430,000</b>

Date of hearing: April 16, 2019 Recording ID# Vanbellingham

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:  
Leslie Vanbellingham

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 2,339 square feet, built in 1986 and is of good construction quality located on .22 acres.

The appellant included an appraisal done for a refinance. The appraisal was performed by Mandy Schoolfield of Ashcroft and Associates P.C. listing a value of \$430,000 as of March 2018.

The appellant requested a value of \$430,000.

The assessor provided no information.

The appellant's independent fee appraisal supports a value of \$430,000.

### 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 \$430,000 as of January 1, 2018.

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

Mailed on April 22, 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:** WATROUS, STEVEN G & WATROUS, JULIE A

Steven & Julie Watrous  
18113 NE Cramer Road  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 193883-000

**PROPERTY LOCATION:** 18113 NE Cramer Road  
Battle Ground, WA

**PETITION:** 571

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 176,949	\$ 176,949
Improvements	\$ 396,856	\$ 332,051
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 573,805</b>	<b>BOE VALUE \$ 509,000</b>

Date of hearing: April 16, 2019 Recording ID# Watrous

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:  
Steven Watrous

Assessor:  
None



## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,869 square feet, built in 1992 and is of good minus construction quality located on 1.53 acres.

The appellant stated he found three comparable sales. The submitted sales are [#119205-015 sold for \$604,000 in October 2017; #119205-078 sold for \$526,000 in March 2017; and #119205-096 sold for \$513,500 in June 2017]. The assessor's GIS lists the home as having five bedrooms however there are only four and he has asked for this to be updated.

The appellant requested a value of \$481,063.

The assessor provided no information. The appellant requested the information used by the assessor to establish value but it was never supplied.

The sale of #119205-096 and the average square foot value of \$177 supports a value of \$509,000.

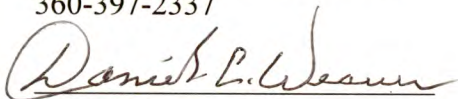
### DECISION

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 \$509,000 as of January 1, 2018.

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

Mailed on April 22, 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:** BODALY, LINDA MAY TRUSTEE

Linda Bodaly  
PO Box 6217  
Vancouver, WA 98668

**ACCOUNT NUMBER:** 265517-000

**PROPERTY LOCATION:** 11105 NE 379<sup>th</sup> Street  
La Center, WA

**PETITION:** 573

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 265,867	\$ 265,867
Improvements	\$ 147,540	\$ 147,540
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 413,407</b>	<b>BOE VALUE \$ 413,407</b>

Date of hearing: April 16, 2019 Recording ID# Bodaly

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:  
Linda Bodaly

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style manufactured home residence with 2,573 square feet, built in 2002 and is of very good construction quality located on 26.70 acres.

The appellant stated there are newer and larger manufactured homes for sale ranging from \$24,000 to \$69,900 and it would cost \$17,000 to move. These were all from Oregon and needed to be placed.

The appellant requested a value of \$305,511.

The assessor provided no information.

The market value of a manufactured home located on land has a higher value than one that needs to be moved into place.

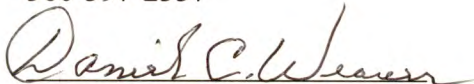
### DECISION

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 \$413,407 as of January 1, 2018.

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

Mailed on April 22, 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:** TEDFORD, JIM

Jim Tedford  
2604 NW Walden Drive  
Camas, WA 98607

**ACCOUNT NUMBER:** 92232-644

**PROPERTY LOCATION:** 2604 NW Walden Drive  
Camas, WA

**PETITION:** 575

**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	\$ 315,000	\$ 315,000
Improvements	\$ 487,649	\$ 360,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 802,649</b>	<b>BOE VALUE \$ 675,000</b>

Date of hearing: April 16, 2019 Recording ID# Tedford

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:  
Jim Tedford 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 3,041 square feet, built in 2003 and is of very good minus construction quality located on .35 acres.

The appellant stated that three homes in his neighborhood have sold recently for less than the assessment. The three comparable sales submitted are [#92232-620 sold for \$725,000 in January 2018; #92232-638 sold for \$695,000 in March 2018; and #92232-628 sold for \$649,000 in June 2018]. His property has more road noise as it is on a busy intersection area.

The appellant requested a value of \$650,000.

The assessor provided no information.

The appellant's comparable sales #92232-638 and #92232-628 on a per square foot basis supports a value of \$675,000.


## 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 \$675,000 as of January 1, 2018.

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

Mailed on April 22, 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:** CAMPBELL, LEE E

Lee Campbell  
2028 SE Oak Street  
Portland, OR 97214

**ACCOUNT NUMBER:** 141748-000

**PROPERTY LOCATION:** 33738 NE Washougal River Road  
Washougal, WA

**PETITION:** 574

**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	\$ 151,455	\$ 151,455
Improvements	\$ 98,636	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 250,091</b>	<b>BOE VALUE \$ 151,455</b>

Date of hearing: April 16, 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  
Lisa Bodner  
John Marks

Appellant:  
Lee Campbell

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 1,300 square feet, built in 1942 and is of fair construction quality located on 5.06 acres.

The appellant stated that the house is in extreme disrepair. The rain floods the basement as there is an opening in the foundation, doors and windows leak air, tarps on the roof and numerous tires and other junk items are on the property. The land is covered in blackberries. The access road is 1/3 of a mile long dangerous single lane road. Susan came out in a prior year and substantially reduced the value. However, now the value has gone back up again. His neighbor keeps offering him \$50,000 for the land.

The appellant requested a value of \$74,000.

The assessor provided no information.

The pictures demonstrate that the house is beyond redemption or repair. The value assigned to the land of \$151,455 is the only appropriate value of the property.


### 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 \$151,455 as of January 1, 2018.

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

Mailed on April 22, 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:** GAULE, JAMES & GAULE, CHERYL

James & Cheryl Gaule  
PO Box 142  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 91057-136

**PROPERTY LOCATION:** #210 Section 2, Township 3 North, Range 2 East WM  
Battle Ground, WA

**PETITION:** 562

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 64,161	\$ 64,161
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 64,161</b>	<b>BOE VALUE \$ 64,161</b>

Date of hearing: April 16, 2019 Recording ID# Gaule

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:  
James and Cheryl Gaule

Assessor:  
None



## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a .46 acre of bare land.

The appellant stated that this parcel has no access and cannot be used as it is mostly wetlands from the streams running through it making the majority of it very wet. It cannot be developed. The assessment went up 107%.

The appellant requested a value of \$35,000.

The assessor provided no information.

The Board understands that the land is un-useable due to its condition however no comparable sales or other evidence was submitted for Board consideration.

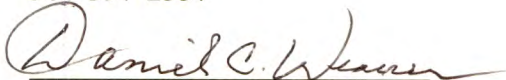
### DECISION

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 \$64,161 as of January 1, 2018.

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

Mailed on April 22, 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:** CSONAKI, LOUIS & CSONAKI, JULIANNA E

Louis & Julianna Csonaki  
4908 NE 88<sup>th</sup> Street  
Vancouver, WA 98665

**ACCOUNT NUMBER:** 106063-002

**PROPERTY LOCATION:** 4908 NE 88<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 565

**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	\$ 184,350	\$ 184,350
Improvements	\$ 138,795	\$ 95,005
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 323,145</b>	<b>BOE VALUE \$ 279,355</b>

Date of hearing: April 16, 2019 Recording ID# Csonaki

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:  
Louis Csonaki

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

### Continued

#### FACTS AND FINDINGS

The subject property is a bi-level/split entry residence with 2,378 square feet, built in 1979 and is of fair construction quality located on 2.46 acres.

The appellant stated that there are numerous items that need repair. A bid from HomeMasters to replace the deck (not allowed), paint the exterior (\$7,995), and replace the roof (\$5,995 for materials and \$11,750 for labor) was discussed. Another bid from Acer Excavating to fix the leak in the foundation was \$9,500. The heat pump replacement is \$9,500.

The appellant requested a value of \$270,145.

The assessor provided no information.

The assessed value minus the roof, heat pump, drainage and paint of \$43,790 supports the value at \$279,355.

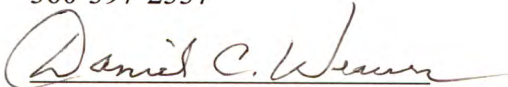
#### DECISION

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 \$279,355 as of January 1, 2018.

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

Mailed on April 22, 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.**