



# 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:** RANKIN, MARK & RANKIN, THERESA

Mark & Theresa Rankin  
1610 Frontier Valley Drive  
Austin, TX 78741

**ACCOUNT NUMBER:** 266800-000

**PROPERTY LOCATION:** 13472 NE Mountain View Drive  
Battle Ground, WA

**PETITION:** 566

**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	\$ 185,124	\$ 158,620
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 185,124</b>	<b>BOE VALUE \$ 158,620</b>

Date of hearing: April 17, 2019 Recording ID# Rankin

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:

Theresa Rankin by teleconference

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is three parcels of land that were combined into one 5 acre parcel. When the petition was filed it was still three parcels: #266800-000, #266801-000 and #266811-000.

The appellant stated that the property was purchased in October 2011 for \$140,000 for all three properties. She finally had the three parcels combined. Three comparable sales were submitted [#194347-000 with 6.59 acres sold for \$170,000 in November 2018; #221279-000 with 5.15 acres sold for \$155,900 in September 2018; and #228301-000 with 4.13 acres sold for \$161,500 in September 2018].

The appellant requested a value of \$142,361.

The assessor provided a cover letter recommending a zero value on parcels #266801-000 and #266811-000 as they were combined into #266800-000. No information was submitted on #266800-000.

Based on the appellant's comparable sales a value of \$158,620 is supported.

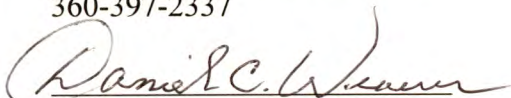
## DECISION

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 \$158,620 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.

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** RANKIN, MARK & RANKIN, THERESA

Mark & Theresa Rankin  
1610 Frontier Valley Drive  
Austin, TX 78741

**ACCOUNT NUMBER:** 266801-000

**PROPERTY LOCATION:** 13472 NE Mountain View Drive  
Battle Ground, WA

**PETITION:** 567

**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	\$ 0	\$ 0
Improvements	\$	\$
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 0</b>	<b>BOE VALUE \$ 0</b>

Date of hearing: April 17, 2019 Recording ID# Rankin

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:

Theresa Rankin by teleconference

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is three parcels of land that were combined into one 5 acre parcel. When the petition was filed it was still three parcels. #266800-000, #266801-000 and #266811-000.

The appellant stated that the property was purchased in October 2011 for \$140,000 for all three properties. She finally had the three parcels combined. Three comparable sales were submitted [#194347-000 with 6.59 acres sold for \$170,000 in November 2018; #221279-000 with 5.15 acres sold for \$155,900 in September 2018; and #228301-000 with 4.13 acres sold for \$161,500 in September 2018].

The appellant requested a value of \$142,361.

The assessor provided a cover letter recommending a zero value on parcels #266801-000 and #266811-000 as they were combined into #266800-000. No information was submitted on #266800-000.

The assessor value of \$0 is appropriate since this property is combined with #266800-000.

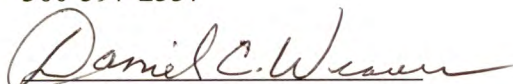
## DECISION

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 \$0 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

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** RANKIN, MARK & RANKIN, THERESA

Mark & Theresa Rankin  
1610 Frontier Valley Drive  
Austin, TX 78741

**ACCOUNT NUMBER:** 266811-000

**PROPERTY LOCATION:** 13472 NE Mountain View Drive  
Battle Ground, WA

**PETITION:** 568

**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	\$ 0	\$ 0
Improvements	\$	\$
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 0</b>	<b>BOE VALUE \$ 0</b>

Date of hearing: April 17, 2019 Recording ID# Rankin

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:

Theresa Rankin by teleconference

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is three parcels of land that were combined into one 5 acre parcel. When the petition was filed it was still three parcels. #266800-000, #266801-000 and #266811-000.

The appellant stated that the property was purchased in October 2011 for \$140,000 for all three properties. She finally had the three parcels combined. Three comparable sales were submitted [#194347-000 with 6.59 acres sold for \$170,000 in November 2018; #221279-000 with 5.15 acres sold for \$155,900 in September 2018; and #228301-000 with 4.13 acres sold for \$161,500 in September 2018].

The appellant requested a value of \$142,361.

The assessor provided a cover letter recommending a zero value on parcels #266801-000 and #266811-000 as they were combined into #266800-000. No information was submitted on #266800-000.

The assessor value of \$0 is appropriate since this property is combined with #266800-000.

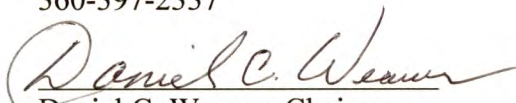
## DECISION

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 \$0 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

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** FLEER, ROBERT D & FLEER, LESLYE V TRUSTEES

Robert & Leslye Fleer  
2001 NE 384<sup>th</sup> Court  
Washougal, WA 98671

**ACCOUNT NUMBER:** 140688-000

**PROPERTY LOCATION:** 2001 NE 384<sup>th</sup> Court  
Washougal, WA

**PETITION:** 668

**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	\$ 255,196	\$ 255,196
Improvements	\$ 544,150	\$ 444,804
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 799,346</b>	<b>BOE VALUE \$ 700,000</b>

Date of hearing: April 17, 2019 Recording ID# Fleer

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:  
Robert and Leslye Fleer

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,243 square feet, built in 2012 and is of very good minus construction quality located on 2.02 acres.

The appellant's stated that in the last few years several homes in their neighborhood have sold for less than the assessed value. These are similar to the subject property. Five comparable sales were submitted however two were too old to consider [#140679-000 sold for \$699,900 in August 2017; #140681-000 sold for \$725,000 in May 2018; and #140673-000 sold for \$625,000 in February 2018].

The appellant requested a value of \$700,000.

The assessor provided no information.

The appellants comparable properties support the requested value of \$700,000.

## 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 \$700,000 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

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** ANDERSON, LARRY D & ANDERSON, J CHRISTINE

Larry & Christine Anderson  
2208 NW Lacamas Drive  
Camas, WA 98607

**ACCOUNT NUMBER:** 92232-648

**PROPERTY LOCATION:** 2208 NW Lacamas Drive  
Camas, WA

**PETITION:** 675

**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	\$ 315,000	\$ 315,000
Improvements	\$ 527,305	\$ 393,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 842,305</b>	<b>BOE VALUE \$ 708,000</b>

Date of hearing: April 17, 2019 Recording ID# Anderson

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:  
Christine Anderson

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 2,107 square feet and a 1,260 square foot basement, built in 1993 and is of very good construction quality located on .29 acres.

The appellant stated that there is an issue with the flat roof deck. A bid from Cutting Edge Contracting listed a cost of \$46,975 to repair it. There are also issues with the stucco in the front of the house but she did not have a current bid. Five comparable sales were submitted [#92232-724 sold for \$595,000 in February 2018; #92232-638 sold for \$695,000 in March 2018; #110186-874 sold for \$767,000 in May 2018; #92232-676 sold for \$760,000 in March 2018; and #92232-562 sold for \$834,000 in May 2018].

The appellant requested a value of \$685,000.

The assessor provided no information.

The appellant's comparable sales, especially #92232-638 and #110186-877 reduced by repair cost of the flat deck (which is also the roof of living space below) at a cost of \$47,000 supports a value of \$708,000.

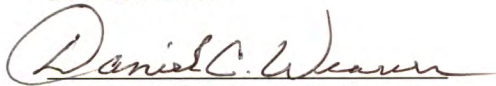
### DECISION

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 \$708,000 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

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** COBBS, ARMON & COBBS, HEIDI

Heidi Cobbs  
PO Box 5  
Amboy, WA 98601

**ACCOUNT NUMBER:** 273915-000

**PROPERTY LOCATION:** 24914 NE 419<sup>th</sup> Street  
Amboy, WA

**PETITION:** 685

**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	\$ 185,225	\$ 185,225
Improvements	\$ 314,805	\$ 215,028
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 500,030</b>	<b>BOE VALUE \$ 400,253</b>

Date of hearing: April 17, 2019 Recording ID# Cobbs

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:  
Heidi Cobbs

Assessor:  
None

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

Continued

**FACTS AND FINDINGS**

The subject property is a ranch style residence with 2,028 square feet, built in 1954 and is of average construction quality located on 10 acres.

The appellant stated she used comparable sales with five acres as half of her land is designated wetlands and un-useable. The comparable sales also have been updated while her property has not been. It would take major remodeling and renovation to upgrade it. Six comparable sales were submitted however two were manufactured homes and not considered [#277777-000 sold for \$364,000 in March 2018; #275729-000 sold for \$382,000 in July 2018; #262373-000 sold for \$303,500 in April 2018; and #275723-000 sold for \$430,000 in June 2018].

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

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

Sale #277777-000 supports the value from 2017. No change to the \$400,253 value from 2017 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 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 \$400,253 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

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# CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** PETERSEN, WAYNE G & PETERSEN, SUSAN K

Wayne & Susan Petersen  
2209 NE 387<sup>th</sup> Avenue  
Washougal, WA 98671

**ACCOUNT NUMBER:** 140684-000

**PROPERTY LOCATION:** 2209 NE 387<sup>th</sup> Avenue  
Washougal, WA

**PETITION:** 687

**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	\$ 261,534	\$ 261,534
Improvements	\$ 696,342	\$ 550,466
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 957,876</b>	<b>BOE VALUE \$ 812,000</b>

Date of hearing: April 17, 2019 Recording ID# Petersen

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:

Wayne Petersen and Troy Castle (neighbor) observing

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5 story residence with 4,224 square feet, built in 2008 and is of very good construction quality located on 5.15 acres.

The appellant stated that several similar homes in their neighborhood have sold for less than the assessed value. Three comparable sales were submitted [#140681-000 sold for \$725,000 in May 2018; #140673-000 sold for \$625,000 in February 2018; and #140679-000 sold for \$699,900 in March 2017].

The appellant requested a value of \$812,000.

The assessor provided no information.

The comparable sales submitted by the appellant support the appellant's requested value of \$812,000.

## 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 \$812,000 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

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** CASTLE, TROY S & MCKINNEY-CASTLE, SONYA

Troy Castle and Sonya McKinney-Castle  
2310 NE 387<sup>th</sup> Avenue  
Washougal, WA 98671

**ACCOUNT NUMBER:** 140685-000

**PROPERTY LOCATION:** 2310 NE 387<sup>th</sup> Avenue  
Washougal, WA

**PETITION:** 679

**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	\$ 264,463	\$ 264,463
Improvements	\$ 473,064	\$ 427,791
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 737,527</b>	<b>BOE VALUE \$ 692,254</b>

Date of hearing: April 17, 2019 Recording ID# Castle

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:  
Troy Castle and Wayne Petersen (neighbor) observing

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,427 square feet, built in 2003 and is of good plus construction quality located on 5.46 acres.

The appellant stated that similar homes in the neighborhood have sold recently for less than the assessed value. Three comparable sales were submitted [#140681-000 sold for \$725,000 in May 2018; #140673-000 sold for \$625,000 in February 2018; and #140679-000 sold for \$699,900 in March 2017]. Some of the comparable properties have extensive views which the subject does not have. It was also noted there is a picture of a green garage on the GIS site that is not part of his property. He has asked the assessor's office to remove it but it is still there.

The appellant requested a value of \$615,000.

The assessor provided no information.

The appellant's comparable sales, especially #140679-000 support a value of \$692,254.

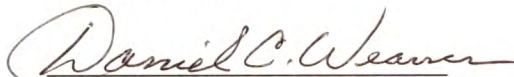
### DECISION

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 \$692,254 as of January 1, 2018.

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

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1300 Franklin Street, Suite 650  
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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:** SCHMALENBERGER, HEIDI RAE &  
SCHMALENBERGER, PETER

Peter & Heidi Schmalenberger  
19100 NE 102<sup>nd</sup> Avenue  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 986028-012

**PROPERTY LOCATION:** 19100 NE 102<sup>nd</sup> Avenue  
Washougal, WA

**PETITION:** 689

**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	\$ 188,000	\$ 188,000
Improvements	\$ 616,691	\$ 469,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 804,691</b>	<b>BOE VALUE \$ 657,000</b>

Date of hearing: April 17, 2019 Recording ID# Schmalenberger

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:  
Peter Schmalenberger

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 3,241 square feet, built in 2016 and is of good construction quality located on 1 acre.

The appellant stated that the assessor is comparing his property to those in gated communities with sidewalks and landscaping. He has no landscaping and is on a gravel road. His land is not all useable as there are wetlands and setbacks. A submitted appraisal was performed by Matthew Smith listing a value of \$596,000 as of January 2017.

The appellant requested a value of \$560,000.

The assessor provided no information.

The independent fee appraisal value of \$596,000 as of January 2017 trended to January 2018 at 10.2% yields a value of \$657,000.

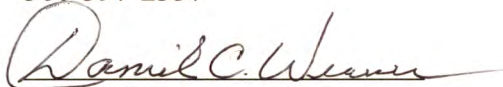
## DECISION

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 \$657,000 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

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