



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: KROLL, VANCE & KROLL, WANDA

Chris & Dianne Kroll
30510 NE 48th Court
La Center, WA 98629

ACCOUNT NUMBER: 211880-016

PROPERTY LOCATION: 30510 NE 48th Court
La Center, WA

PETITION: 576

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	\$ 172,595	\$ 172,595
Improvements	\$ 264,652	\$ 224,103
Personal property		
ASSESSED VALUE	\$ 437,247	BOE VALUE \$ 396,698

Date of hearing: April 18, 2019 Recording ID# Kroll

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:
Chris & Dianne Kroll

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,372 square feet, built in 1994 and is of average construction quality located on .97 acres.

The appellant stated that there are no comparable sales in their neighborhood so he broke out land sales and building with land sales. The land sales were actually assessed values which the Board could not consider. Three comparable sales were [#253351-000 sold for \$415,000 in March 2017; #222334-000 sold for \$410,000 in December 2017; and #255921-000 sold for \$440,000 in September 2017]. These sales all have 5 acres and the subject is .97 acres.

The appellant requested a value of \$389,688.

The assessor provided no information. The appellant asked for the comparable sales and was told it would not be provided as the assessor's office does not have the man power.

The appellant's comparable sales support a value of \$396,698.

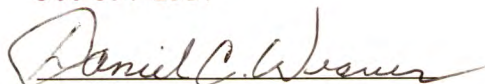
DECISION

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 \$396,698 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, 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: LONNEE, GEORGE THOMAS & LONNEE, PATRICIA
ALICE

George & Patricia Lonnee
23710 NE 237th Street
Battle Ground, WA 98604

ACCOUNT NUMBER: 121560-166

PROPERTY LOCATION: 23710 NE 237th Street
Battle Ground, WA

PETITION: 577

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	\$ 204,165	\$ 204,165
Improvements	\$ 314,812	\$ 314,812
Personal property		
ASSESSED VALUE	\$ 518,977	BOE VALUE \$ 518,977

Date of hearing: April 18, 2019 Recording ID# Lonnee

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:
George and Patricia Lonnee

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,372 square feet, built in 1994 and is of average construction quality located on 2.25 acres.

The appellant's stated that the house has had no updates. The home would need updates to bring it up to market value. They are both retired and he is a 100% disabled veteran. One comparable sale was submitted on a print out from Trulia #233711-000 however this does not show up as a sale in the county records. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$285,000.

The assessor provided a list of 212 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the value.

While the Board understands the argument there needs to be more evidence to prove your requested value. Another option could be to check into the Senior and Disabled Exemption program provided by the assessor's office.

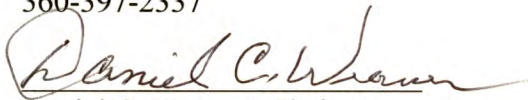
DECISION

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 \$518,977 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: DOCKTER, DUWAYNE L TRUSTEE

Duwayne Dockter
37504 NE Washougal River Road
Washougal, WA 98671

ACCOUNT NUMBER: 141369-000

PROPERTY LOCATION: 37504 NE Washougal River Road
Washougal, WA

PETITION: 579

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	\$ 184,138	\$ 184,138
Improvements	\$ 424,685	\$ 296,862
Personal property		
ASSESSED VALUE	\$ 608,823	BOE VALUE \$ 481,000

Date of hearing: April 18, 2019 Recording ID# Dockter

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:
Duwayne Dockter

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,166 square feet, built in 2001 and is of good minus construction quality located on 5.04 acres.

The appellant stated that there are several easements and slopes encumbering the property. Three comparable sales were submitted (one right next door) [#141370-000 sold for \$469,000 in September 2018; #141807-000 sold for \$405,900 in July 2017; and #142259-000 sold for \$564,178 in June 2018].

The appellant requested a value of \$464,000.

The assessor provided no information.

The appellant's comparable sales at \$152 per square foot yields a value of \$481,000.

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 \$481,000 as of January 1, 2018.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ALLEN, STEVEN D & MANGUM, HOLLY R

Steven Allen and Holly Mangum
555 North Amboy Avenue, #572
Yacolt, WA 98675-0799

ACCOUNT NUMBER: 229865-000

PROPERTY LOCATION: 32101 NE CC Landon
Yacolt, WA

PETITION: 580

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	\$ 346,118	\$ 346,118
Improvements	\$ 972,262	\$ 584,882
Personal property		
ASSESSED VALUE	\$ 1,318,380	BOE VALUE \$ 931,000

Date of hearing: April 18, 2019 Recording ID# Mangum

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:

Holly Mangum 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 6,407 square feet, built in 2005 and is of very good minus construction quality located on 53 acres.

The appellant stated that based on the latest sales in rural areas, there has not been an increase like other areas in the county. There are no significant changes to the property. They still have not been able to repair the numerous issues with the property. Three comparable sales were submitted [#209285-000 sold for \$500,000 in March 2018; #22279-900 sold for \$805,000 in November 2017; and #230757-000 sold for \$600,000 in November 2017].

The appellant requested a value of \$850,000.

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

The property is still not repaired from prior years. She spoke with the assessor's office and asked them to make a permanent change to the property in the computer system and was told they cannot do that. The condition of the property and comparable properties indicate no increase in value from the value of \$931,000 in the prior year.

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 \$931,000 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: LONG, SEAN & NUORALA, BRANDON

Sean Long and Brandon Nuorala
12815 SE Rivercrest Drive
Vancouver, WA 98683

ACCOUNT NUMBER: 92009-002

PROPERTY LOCATION: 12815 SE Rivercrest Drive
Vancouver, WA

PETITION: 581

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	\$ 338,160	\$ 338,160
Improvements	\$ 1,142,318	\$ 806,840
Personal property		
ASSESSED VALUE	\$ 1,480,478	BOE VALUE \$ 1,145,000

Date of hearing: April 18, 2019 Recording ID# Long

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:
Sean Long

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 5,051 square feet, built in 1997 and is of very good plus construction quality located on 1.2 acres.

The appellant stated that the subject was purchased in October 2018 for \$1,145,000. An appraisal was performed by Robert Jensen of Integrity Appraisal Services and listed a value of \$1,245,000 as of October 2018. The appellant also stated there were numerous problems with the property that need repair. No actual costs to cure were submitted.

The appellant requested a value of \$1,145,000.

The assessor provided no information.

The purchase price of \$1,145,000 is the best indicator of 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 \$1,145,000 as of January 1, 2018.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DENNEY, JERRY & DENNEY, KAREN

Jerry and Karen Denney
4458 NW Oregon Street
Camas, WA 98607

ACCOUNT NUMBER: 90264-642

PROPERTY LOCATION: 4458 NW Oregon Street
Camas, WA

PETITION: 582

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	\$ 126,500	\$ 126,500
Improvements	\$ 586,116	\$ 423,500
Personal property		
ASSESSED VALUE	\$ 712,616	BOE VALUE \$ 550,000

Date of hearing: April 18, 2019 Recording ID# Denney

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:

Jerry Denney and Ashley Ostrom

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,306 square feet and a 2,077 square foot basement, built in 2003 and is of good construction quality located on .28 acres.

The appellant stated that the subject was purchased in December 2017 for \$550,000. An appraisal was performed by David Park of AAM Inc. listing a value of \$550,000 as of November 2017.

The appellant requested a value of \$550,000.

The assessor provided no information.

The purchase price and appraised value of \$550,000 is the best indication of value.

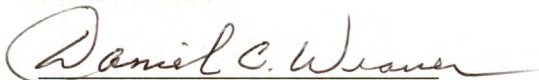
DECISION

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 \$550,000 as of January 1, 2018.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BROWER, JERRY E JR & BROWER, JENNIFER

Jerry & Jennifer Brower
6401 NW Lincoln Avenue
Vancouver, WA 98663

ACCOUNT NUMBER: 37918-902

PROPERTY LOCATION: 6401 NW Lincoln Avenue
Vancouver, WA

PETITION: 585

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	\$ 152,020	\$ 152,020
Improvements	\$ 383,617	\$ 383,617
Personal property		
ASSESSED VALUE	\$ 535,637	BOE VALUE \$ 535,637

Date of hearing: April 18, 2019 Recording ID# Brower

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:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,460 square feet, built in 1946 and is of good minus construction quality located on 1.68 acre.

The appellant stated on the petition that 6400 NW Lincoln just did a complete remodel yet their property and the subject went up the same 14% on the structure. This property sold for \$425,000 in April 2017. The subject is getting worse not better. Pictures were submitted of the 1960's kitchen, no gutters and rot areas. There were no bids or costs to cure for Board consideration.

The appellant requested a value of \$510,821.

The assessor provided no information.

While the Board understands the argument, costs to cure or comparable sales are needed to support an adjustment.

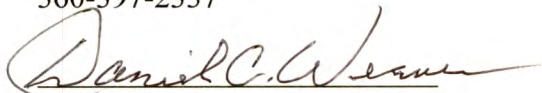
DECISION

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 \$535,637 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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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DAVE JACKSON RENTAL PROPERTY LLC AND
LINK, ANDREW G

Dave Jackson & Andrew Link
8000 SE Maple Avenue
Vancouver, WA 98664

ACCOUNT NUMBER: 145057-000

PROPERTY LOCATION: 8810 NE 25th Avenue
Vancouver, WA

PETITION: 588

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	\$ 81,250	\$ 81,250
Improvements	\$ 148,792	\$ 118,750
Personal property		
ASSESSED VALUE	\$ 230,042	BOE VALUE \$ 200,000

Date of hearing: April 18, 2019 Recording ID# Jackson

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:
Dave Jackson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,362 square feet, built in 1900 and is of fair construction quality located on .2 acres.

The appellant stated that he is a former bank appraiser and a cost estimator. Drew Lind and he rebuilt and upgraded the home sixteen years ago. There was extensive rot issues in the roof and under the home. The house started as a farm outbuilding and was built 1/3 at a time. The north 1/3 of the house has a standard foundation from the 1960's. The south 1/3 has a partial concrete slab two inches thick with untreated wood on top. The middle 1/3 is posted on top of rocks with concrete at the edge that looks like a foundation. This is currently a rental home.

The appellant requested a value of \$200,000.

The assessor provided no information to the Board, however, the appellant had comparable sales provided by the assessor.

The appellant's construction and quality issues support the appellant's 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 \$200,000 as of January 1, 2018.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
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360-397-2337


Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HANNAN, RICHARD R & HANNAN, NEESIA R

Richard and Neesia Hannan
16920 NE 226th Circle
Battle Ground, WA 98604

ACCOUNT NUMBER: 229240-020

PROPERTY LOCATION: 16920 NE 266th Circle
Battle Ground, WA

PETITION: 589

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	\$ 202,400	\$ 202,400
Improvements	\$ 431,426	\$ 367,003
Personal property		
ASSESSED VALUE	\$ 633,826	BOE VALUE \$ 569,403

Date of hearing: April 18, 2019 Recording ID# Hannan

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 & Neesia Hannan

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,699 square feet, built in 1999 and is of good minus construction quality located on 2.50 acre.

The appellant stated that he looked at comparable sales to the subject. Six sales were submitted [#236304-020 sold for \$490,000 in June 2017; #195373-002 sold for \$540,000 in April 2017; #226856-004 sold for \$425,000 in May 2017; #200374-038 sold for \$529,000 in July 2017; #200374-024 sold for \$615,000 in August 2017; and #195373-006 sold for \$628,000 in July 2017].

The appellant requested a value of \$569,403.

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

The appellant's comparable sales support the value of \$569,403 requested by the appellant.

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 \$569,403 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, 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: BOHANNON, JEREMIAH J & BOHANNON, CRYSTAL

Jeremiah & Crystal Bohannon
1941 NE Dallas Street
Camas, WA 98607

ACCOUNT NUMBER: 86961-000

PROPERTY LOCATION: 1941 NE Dallas Street
Camas, WA

PETITION: 593

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	\$ 116,972	\$ 116,972
Improvements	\$ 309,392	\$ 309,392
Personal property		
ASSESSED VALUE	\$ 426,364	BOE VALUE \$ 426,364

Date of hearing: April 18, 2019 Recording ID# Bohannon

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:

Jeremiah & Crystal Bohannon

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,514 square feet and a 670 square foot basement, built in 1941 and is of average construction quality located on .294 acres.

The appellant stated on the petition that they are appealing due to an inaccurate tax increase. No other documentary evidence such as comparable sales or costs to cure was submitted for Board consideration.

The appellant requested a value of \$383,676.

The assessor provided a list of 100 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 \$426,364 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: FARMER, IRENE C TRUSTEE

Susan Farmer Denney
23302 NE 237th Street
Battle Ground, WA 98604

ACCOUNT NUMBER: 121560-120

PROPERTY LOCATION: 23302 NE 237th Street
Battle Ground, WA

PETITION: 586

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	\$ 204,166	\$ 204,166
Improvements	\$ 217,142	\$ 217,142
Personal property		
ASSESSED VALUE	\$ 421,308	BOE VALUE \$ 421,308

Date of hearing: April 18, 2019 Recording ID# Farmer 586

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:
Susan Farmer Denney

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,603 square feet, built in 1973 and is of average construction quality located on 2.25 acres.

The appellant stated that the building has not been updated since it was built. The building would need substantial updates to compete with current market values. There were photos provided showing the condition of the interior. She said the property across the street sold in May 2017 for \$460,000 but that was not listed as a comparable sale on the GIS site. Two comparable sales were listed [#121560-102 sold for \$325,000 in July 2017; and #236786-010 sold for \$360,000 in December 2017]. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$394,166.

The assessor provided a list of 212 sales adjusted only for time and a cover letter recommending no change to the assessed value.

While the Board understands the appellant's argument, not enough evidence was provided to overcome the assessor's presumption of correctness.

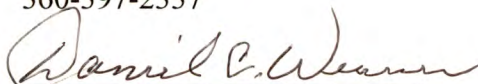
DECISION

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 \$421,308 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: FARMER, IRENE C TRUSTEE

Susan Farmer Denney
23302 NE 237th Street
Battle Ground, WA 98604

ACCOUNT NUMBER: 235197-000

PROPERTY LOCATION: 24500 NE Liberty Drive
Battle Ground, WA

PETITION: 587

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	\$ 293,513	\$ 293,513
Improvements	\$ 571,619	\$ 571,619
Personal property		
ASSESSED VALUE	\$ 865,132	BOE VALUE \$ 865,132

Date of hearing: April 18, 2019 Recording ID# Farmer 587

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:
Susan Farmer Denney

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,137 square feet, built in 1990 and is of good plus construction quality located on 20 acres.

The appellant stated that the building has not been updated since it was built. The building would need substantial updates to compete with current market values. There were photos provided showing the condition of the interior. She said the property across the street sold in May 2017 for \$460,000 but that was not listed as a comparable sale on the GIS site. One sale was provided #235170-000 sold for \$460,000 in May 2017.

The appellant requested a value of \$793,513.

The assessor provided a list of 212 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value.

While the Board understands the appellant's argument, not enough evidence was provided to overcome the assessor's presumption of correctness.

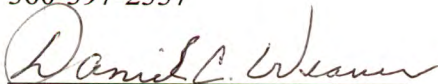
DECISION

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 \$865,132 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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