



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: MEZURASHI, SUNDAY L & LENTZ, ALLEN R
TRUSTEES

Sunday Mezurashi & Allen Lentz
PO Box 384585
Waikoloa, HI 96738

ACCOUNT NUMBER: 126048-100

PROPERTY LOCATION: 5825 NW 25th Avenue
Camas, WA

PETITION: 639

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	\$ 70,448	\$ 70,448
Improvements	\$ 511,190	\$ 441,552
Personal property		
ASSESSED VALUE	\$ 581,638	BOE VALUE \$ 512,000

Date of hearing: May 2, 2019 Recording ID# Mezurashi

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:
Sunday Mezurashi by teleconference

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story condominium residence with 2,860 square feet, built in 2006 and is of good construction quality located in Stoneleaf Condominiums.

The appellant stated that she could not find any sales data that would support the assessed value. Her realtor provided five comparable sales [#986035-273 sold for \$435,000 in November 2017; #986035-279 sold for \$435,000 in May 2017; #986035-294 sold for \$428,450 in May 2017; #126053-000 sold for \$374,000 in October 2017; and #126048-116 sold for \$358,000 in June 2017]. The price per square foot should be \$179.

The appellant requested a value of \$433,526.

The assessor provided no information.

Using the realtor's comparable sales at \$179 per square foot yields a value of \$512,000.

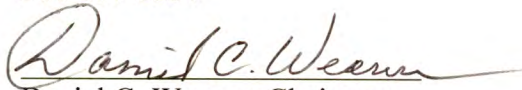
DECISION

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 \$512,000 as of January 1, 2018.

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

Mailed on May 7, 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: JONES, HERMAN & JONES, SHARON

Herman & Sharon Jones
704 NW 59th Street
Vancouver, WA 98663

ACCOUNT NUMBER: 37919-175

PROPERTY LOCATION: 704 NW 59th Street
Vancouver, WA

PETITION: 640

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	\$ 107,118	\$ 107,118
Improvements	\$ 309,075	\$ 309,075
Personal property		
ASSESSED VALUE	\$ 416,193	BOE VALUE \$ 416,193

Date of hearing: May 2, 2019 Recording ID# Jones

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 ranch style residence with 2,433 square feet, built in 1990 and is of average construction quality located on .33 acres.

The appellant stated on the petition that there is a BPA tower in back of the home and right of way on the back portion of the lot. There were no comparable sales or costs to cure submitted for Board consideration.

The appellant requested a value of \$395,000.

The assessor provided no information.

While the Board understands the argument, no documentary evidence was submitted.

DECISION

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

Certified value of the subject property is sustained at \$416,193 as of January 1, 2018.

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

Mailed on May 7, 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: NELSON, JOHNATHAN G & NELSON, ARJA H

Johnathan and Arja Nelson
39604 NE Moe Avenue
La Center, WA 98629

ACCOUNT NUMBER: 263500-000

PROPERTY LOCATION: 39604 NE Moe Avenue
La Center, WA

PETITION: 641

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	\$ 174,540	\$ 174,540
Improvements	\$ 242,780	\$ 242,780
Personal property		
ASSESSED VALUE	\$ 417,320	BOE VALUE \$ 417,320

Date of hearing: May 2, 2019 Recording ID# Nelson

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 ranch style manufactured home residence with 2,706 square feet, built in 2002 and is of good construction quality located on 4.70 acres.

The appellant stated on the petition that they have a manufactured home made in November 2001, not a house. The value goes down every year. It is very hard to get a loan on the house as few lenders will loan on it. It would be hard for someone to get a loan and buy their place. How does a manufactured home go up \$104,039 dollars? No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of \$313,281.

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

While the Board understands the argument, no documentary evidence was submitted.

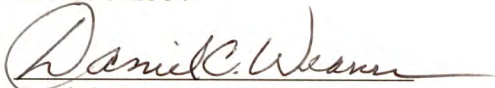
DECISION

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

Certified value of the subject property is sustained at \$417,320 as of January 1, 2018.

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

Mailed on May 7, 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: PATTERSON, CRAIG E & WEST, LINDA

Craig Patterson & Linda West
24519 NE Stegert Drive
Battle Ground, WA 98604

ACCOUNT NUMBER: 67481-000

PROPERTY LOCATION: 1030 South Sunset Lane
Ridgefield, WA

PETITION: 642

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	\$ 109,341	\$ 109,341
Improvements	\$ 397,591	\$ 305,659
Personal property		
ASSESSED VALUE	\$ 506,932	BOE VALUE \$ 415,000

Date of hearing: May 2, 2019 Recording ID# Patterson

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 ranch style residence with 2,047 square feet and a 380 square foot basement, built in 1941 and is of fair construction quality located on .39 acres.

The appellant stated on the petition that they tried to sell the house in 2017. It was listed for the assessed value of \$451,000. The price was lowered all the way down to \$399,000. The best offer received was for \$350,000 and they did not accept it. Three comparable sales were submitted [#69330-000 sold for \$354,000 in June 2017; #69164-000 sold for \$386,024 in March 2018; and #210360-000 sold for \$400,000 in November 2017].

The appellant requested a value of \$350,000. It was noted that the property sold in February 2019 for \$415,000.

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

Based on the subsequent sale a change to the sale price of \$415,000 is warranted.


DECISION

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

Market value of the subject property is set at \$415,000 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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Daniel C weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CRAIG, CHARLES & CRAIG, MARGARET

Charles & Margaret Craig
9354 Harritt Road
Lakeside, CA 92040

ACCOUNT NUMBER: 122585-005

PROPERTY LOCATION: 3515 SE 144th Court
Vancouver, WA

PETITION: 643

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	\$ 217,943	\$ 217,943
Improvements	\$ 402,910	\$ 332,057
Personal property		
ASSESSED VALUE	\$ 620,853	BOE VALUE \$ 550,000

Date of hearing: May 2, 2019 Recording ID# Craig

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 ranch style residence with 2,371 square feet and a 674 square foot basement, built in 1989 and is of good minus construction quality located on .45 acres.

The appellant stated on the petition that they purchased the subject property in August 2018 for \$550,000.

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

The assessor provided no information.

The purchase price is the best indicator of value.

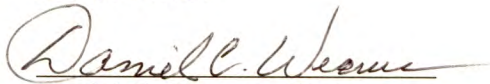
DECISION

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

Market value of the subject property is set at \$550,000 as of January 1, 2018.

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

Mailed on May 7, 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: ACHENBACH, LARY & ACHENBACK, CATHERINE

Lary & Catherine Achenbach
10702 NW 13th Place
Vancouver, WA 98685

ACCOUNT NUMBER: 189048-010

PROPERTY LOCATION: 10702 NW 13th Place
Vancouver, WA

PETITION: 644

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	\$ 181,810	\$ 181,810
Improvements	\$ 362,038	\$ 316,190
Personal property		
ASSESSED VALUE	\$ 543,848	BOE VALUE \$ 498,000

Date of hearing: May 2, 2019 Recording ID# Achenbach

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 two story residence with 2,620 square feet and a 710 square foot basement, built in 1967 and is of good construction quality located on .87 acres.

The appellant stated on the petition that they did a refinance in November 2017 and there was a fee appraisal. The appraisal was performed by Matthew Smith and listed a value of \$498,000 in November of 2017.

The appellant requested a value of \$498,365.

The assessor provided no information.

Based on the appellant's fee appraisal, the requested value is supported.

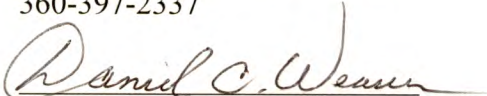
DECISION

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

Market value of the subject property is set at \$498,000 as of January 1, 2018.

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

Mailed on May 7, 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: SPAETH, KEVIN & SPAETH, DEBRA

Kevin and Debra Spaeth
3941 Birch Street
Washougal, WA 98671

ACCOUNT NUMBER: 130035-098

PROPERTY LOCATION: 3941 Birch Street
Washougal, WA

PETITION: 645

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	\$ 92,000	\$ 92,000
Improvements	\$ 546,164	\$ 435,000
Personal property		
ASSESSED VALUE	\$ 638,164	BOE VALUE \$ 527,000

Date of hearing: May 2, 2019 Recording ID# Spaeth

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:
Kevin and Debbie Spaeth

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,566 square feet, built in 2003 and is of good plus construction quality located on .17 acres.

The appellant stated that they found comparable sales and they are lower than the assessment. Four comparable sales were submitted [#130115-172 sold for \$534,000 in May 2017; #130361-038 sold for \$434,000 in March 2017; #130561-002 sold for \$520,800 in March 2017; and #131186-020 sold for \$504,600 in April 2017].

The appellant requested a value of \$527,000.

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 requested value.

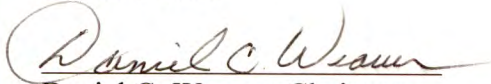
DECISION

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

Market value of the subject property is set at \$527,000 as of January 1, 2018.

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

Mailed on May 7, 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: JESIC, MIRKO & JESIC, LUCY T

Mirko & Lucy Jesic
314 NW 90th Circle
Vancouver, WA 98665

ACCOUNT NUMBER: 98131-092

PROPERTY LOCATION: 314 NW 90th Circle
Vancouver, WA

PETITION: 651

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	\$ 134,365	\$ 134,365
Improvements	\$ 481,721	\$ 460,391
Personal property		
ASSESSED VALUE	\$ 616,086	BOE VALUE \$ 594,756

Date of hearing: May 2, 2019 Recording ID# Jesic

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 two story residence with 3,601 square feet, built in 1996 and is of good construction quality located on .464 acres.

The appellant stated on the petition that their house has never been remodeled. Three neighboring houses were mentioned and they were all bigger houses and lots. There was no other documentary evidence submitted for Board consideration.

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

The assessor provided a list of 76 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$616,086 to \$594,756.


DECISION

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

Market value of the subject property is set at \$594,756 as of January 1, 2018.

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

Mailed on May 7, 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: ACKERMAN, STEVEN L & ACKERMAN, LISA M

Steven & Lisa Ackerman
3108 SE 300th Avenue
Washougal, WA 98671

ACCOUNT NUMBER: 130975-000

PROPERTY LOCATION: 3108 SE 300th Avenue
Washougal, WA

PETITION: 647

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 148,630	\$ 148,630
Improvements	\$ 443,301	\$ 443,301
Personal property		
ASSESSED VALUE	\$ 591,931	BOE VALUE \$ 591,931

Date of hearing: May 2, 2019 Recording ID# Ackerman

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 two story residence with 3,490 square feet, built in 1993 and is of good construction quality located on 1.45 acres.

The appellant stated on the petition that they did a comparison of local land values, a comparison of building value or recent building sales and a comparison of local building values. Three comparable sales were listed #123001-004 sold for \$525,000 in October 2017; #123621-014 sold for \$487,000 in June 2017; and #123002-082 sold for \$451,465 in February 2017].

The appellant requested a value of \$477,478.

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

The comparison of just land and just houses is not a good indicator of total value. Comparable properties with land and house are best indicator of value. Comparable properties were all smaller than the subject property.

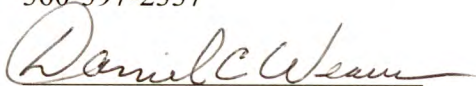
DECISION

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 \$591,931 as of January 1, 2018.

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

Mailed on May 7, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
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Daniel C. Weaver, Chairman

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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: TOCHEN, MARK L & TOCHEN, HELEN C TRUSTEE

Mark & Helen Tochen
5242 NW Barlow Street
Camas, WA 98607

ACCOUNT NUMBER: 92232-554

PROPERTY LOCATION: 5242 NW Barlow Street
Camas, WA

PETITION: 648

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	\$ 325,000	\$ 325,000
Improvements	\$ 750,333	\$ 419,366
Personal property		
ASSESSED VALUE	\$ 1,075,333	BOE VALUE \$ 744,366

Date of hearing: May 2, 2019 Recording ID# Tochen

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 3,695 square feet, built in 1990 and is of very good plus construction quality located on .5 acres.

The appellant stated on the petition that recent comparable sales in Lacamas Shores have a mean sale price of \$729,400. Their square footage is listed incorrectly as it should be 3,289 square feet, not 3,695. Also the shop square footage is 192 not 224. Poor construction led to many repairs reducing the quality from excellent to very good. And a homeowner's insurance inspection led to fair market value of \$758,000. Five comparable sales were submitted [#92232-666 sold for \$645,000 in October 2017; #92232-620 sold for \$725,000 in February 2018; #110187-002 sold for \$750,000 in November 2017; #110186-874 sold for \$767,000 in June 2018; and #92232-676 sold for \$760,000 in March 2018].

The appellant requested a value of \$729,400.

The assessor provided no information. The appellant asked for the information the assessor used for the valuation but it was not supplied.

Comparable #110186-874 with a \$226.32 per square foot applied to the subject property square footage of 3,289 yields a value of \$744,366.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

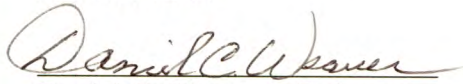
DECISION

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

Market value of the subject property is set at \$744,366 as of January 1, 2018.

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

Mailed on May 7, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HUANG, EVA WAN-HSIEN & HUANG, RAY JUI
LUNG

Eva and Ray Huang
3705 SE 172nd Avenue
Vancouver, WA 98683

ACCOUNT NUMBER: 92008-510

PROPERTY LOCATION: 3705 SE 172nd Avenue
Vancouver, WA

PETITION: 650

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	\$ 126,750	\$ 126,750
Improvements	\$ 460,631	\$ 401,250
Personal property		
ASSESSED VALUE	\$ 587,381	BOE VALUE \$ 528,000

Date of hearing: May 2, 2019 Recording ID# Huang

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:
Eva Huang

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,458 square feet, built in 1990 and is of good construction quality located on .2 acres.

The appellant stated that their windows are in need of replacement as they are failing. The house is located on a very busy street and the traffic is heavy. Approximately 200 cars go by daily. They had an appraisal done for a refinance. The appraisal was performed by Jennifer L Bentley-Michelotti of JBM Appraisal Serviced and listed a value of 528,000 as of October 2017.

The appellant requested a value of \$528,000.

The assessor provided no information. The appellant asked for the information the assessor used for the valuation but it was not supplied.

The fee appraisal of \$528,000 provides an appropriate value for the subject property.

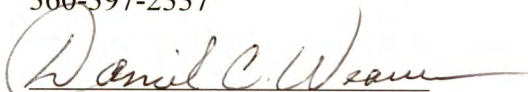
DECISION

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 \$528,000 as of January 1, 2018.

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

Mailed on May 7, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SHERMER-SMITH, LORI L

Lori Shermer-Smith
26200 NE Lucia Falls Road
Yacolt, WA 98675

ACCOUNT NUMBER: 232273-000

PROPERTY LOCATION: 26200 NE Lucia Falls Road
Yacolt, WA

PETITION: 216

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	\$ 90,542	\$ 90,542
Improvements	\$ 73,752	\$ 73,752
Personal property		
ASSESSED VALUE	\$ 164,294	BOE VALUE \$ 164,294

Date of hearing: May 2, 2019 Recording ID# Shermer-Smith

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 ranch style manufactured home residence with 1,809 square feet, built in 1999 and is of average construction quality located on .32 acres.

The appellant stated on the petition that the home is old and worn and has depreciated after 19 years. The assessor's value is \$20,000 more than when it was purchased. You can buy a brand new manufactured home for less than the assessment. The property has wetland and is not usable. There are railroad easements, rentals around the property and the land is not useable. Two comparable sales were submitted [#23222-800 sold for \$150,000 in November 2017; and #607292-000 sold for \$22,613 (building only) in July 2018].

The appellant requested a value of \$99,291.

The assessor provided no information. The appellant asked for the information the assessor used for the valuation but it was not supplied.

No enough comparable sales or costs to cure were submitted for Board consideration.

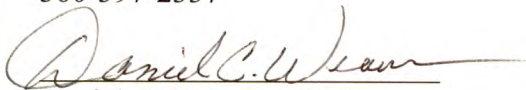
DECISION

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 \$164,294 as of January 1, 2018.

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

Mailed on May 7, 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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