



# 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:** EICHLER, MARK JACOB & EICHLER, JULIE K

Mark & Julie Eichler  
5200 NW Lishan Road  
Woodland, WA 98674

**ACCOUNT NUMBER:** 255862-005

**PROPERTY LOCATION:** 5200 NW Lishan Road  
Woodland, WA

**PETITION:** 722

**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	\$ 175,018	\$ 175,018
Improvements	\$ 693,840	\$ 524,982
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 868,858</b>	<b>BOE VALUE \$ 700,000</b>

Date of hearing: May 28, 2019 Recording ID# Eichler

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:

Julie Eichler by teleconference

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,698 square feet and a 2,298 square foot basement, built in 2003 and is of good construction quality located on 3.8 acres.

The appellant stated they did a refinance through USAA and an appraisal was performed by Service Link. The appraisal has a value of \$645,000 as of February 2017. Five comparable sales were submitted [#258044-000 sold for \$581,000 in October 2017; #25369-005 sold for \$554,900 in July 2017; #WB0109010 (Cowlitz County) sold for \$599,900 in July 2018; #EA208005 (Cowlitz County) sold for \$699,000 in August 2017; and #252863-008 sold for \$625,000 in August 2016].

The appellant requested a value of \$645,000.

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 appraisal as of February 2017 trended forward by the 2017 county wide 10.2% for 10 months indicates a value of \$700,000.

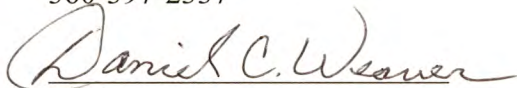
## DECISION

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 June 4, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the assessor's office or the Washington State Board of Tax Appeals.

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



# CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162  
e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** SCHREINER, BERNARD W TRUSTEE

Bernard Schreiner  
18317 NW 41<sup>st</sup> Avenue  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 180581-000

**PROPERTY LOCATION:** 18317 NW 41<sup>st</sup> Avenue  
Ridgefield, WA

**PETITION:** 723

**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	\$ 208,705	\$ 208,705
Improvements	\$ 157,155	\$ 112,450
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 365,860</b>	<b>BOE VALUE \$ 321,155</b>

Date of hearing: May 28, 2019 Recording ID# Schreiner

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:  
Bernard Schreiner

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,680 square feet, built in 1977 and is of average construction quality located on 1.76 acres.

The appellant stated that he has 11 cracks in his foundation, the sidewalk and garage floor are cracked and the garage floor has sunken and is unsafe. A bid from Terra Firma Foundation Systems was submitted listed a cost of \$57,632 to fix it.

The appellant requested a value of \$321,155.

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

The original assessed value of \$378,787 minus the costs to cure of \$57,632 yields a value of \$321,155.


## 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 \$321,155 as of January 1, 2018.

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

Mailed on June 4, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the assessor's office or the Washington State Board of Tax Appeals.

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



# CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162  
e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** KEUDELL, DAVID TRUSTEE 75% INT

David and Mellene Keudell  
3614 SE 151<sup>st</sup> Court  
Vancouver, WA 98683

**ACCOUNT NUMBER:** 92008-036

**PROPERTY LOCATION:** 3614 SE 151<sup>st</sup> Court  
Vancouver, WA

**PETITION:** 725

**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	\$ 186,856	\$ 186,856
Improvements	\$ 441,018	\$ 441,018
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 627,874</b>	<b>BOE VALUE \$ 627,874</b>

Date of hearing: May 28, 2019 Recording ID# Keudell

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:  
David Keudell

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 2,934 square feet, built in 1989 and is of very good minus construction quality located on .45 acres.

The appellant stated that they did a refinance and had an appraisal. The submitted appraisal was performed by John Rose of John Rose Real Estate listing a value of \$587,000 as of March 2017.

The appellant requested a value of \$595,000.

The assessor provided no information.

The Board understands the argument however by trending the appraisal value by the 2017 county wide 10.2% for nine months yields a value of \$632,000. Which is more than the assessed value.

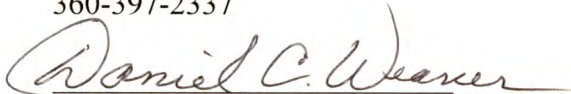
### DECISION

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 \$627,874 as of January 1, 2018.

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

Mailed on June 4, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337



Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the assessor's office or the Washington State Board of Tax Appeals.

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



# CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162  
e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WATERS, MICHAEL & WATERS, KATHRYN

Michael & Kathryn Waters  
1504 South Dusky Drive  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 220032-124

**PROPERTY LOCATION:** 1504 South Dusky Drive  
Ridgefield, WA

**PETITION:** 727

**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	\$ 110,000	\$ 110,000
Improvements	\$ 418,377	\$ 362,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 528,377</b>	<b>BOE VALUE \$ 472,000</b>

Date of hearing: May 28, 2019 Recording ID# Waters

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:  
Michael and Kathryn Waters

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,970 square feet, built in 2010 and is of good construction quality located on .18 acres.

The appellant stated that the house looks nice however there are many issues that were not seen when they purchased the property. All flooring, wood, tile and carpet needs repair or replacement, window trim and wainscoting need repair or replacement as it is pulling apart and leaving gaps, the soffit areas are rotting, the roof needs repair, and the siding is pulling away. The cost to fix these items is at least \$54,684 as the bids indicate.

The appellant requested a value of \$472,000.

The assessor provided a list of 13 sales adjusted only for time, some photos and a cover letter recommending no change to the assessed value.

Allowing for the tile/hardwood and the quality of construction of \$54,684 supports the requested value.

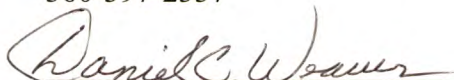
### DECISION

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 \$472,000 as of January 1, 2018.

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

Mailed on June 4, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337



Daniel C weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the assessor's office or the Washington State Board of Tax Appeals.

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





# CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162  
e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** LONDON, CRAIG & LONDON, DONNA

Craig and Donna Landon  
921 East 4<sup>th</sup> Street  
La Center, WA 98629

**ACCOUNT NUMBER:** 62965-204

**PROPERTY LOCATION:** 921 East 4<sup>th</sup> Street  
La Center, WA

**PETITION:** 728

**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	\$ 95,731	\$ 95,731
Improvements	\$ 578,030	\$ 578,030
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 673,761</b>	<b>BOE VALUE \$ 673,761</b>

Date of hearing: May 28, 2019 Recording ID# Landon

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 4,250 square feet, built in 1994 and is of good construction quality located .46 acres.

The appellant stated on the petition that if you look at the house below his home there is no way he could sell this house for what it was assessed at. The house below is in terrible shape and the last time he tried selling it was the house below that caused them to lose the sale. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of \$485,000.

The assessor provided no information.

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

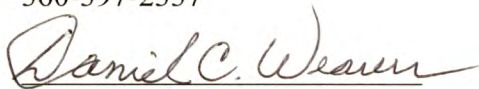
### DECISION

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 \$673,761 as of January 1, 2018.

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

Mailed on June 4, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the assessor's office or the Washington State Board of Tax Appeals.

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



# CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162  
e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** HORTON, MICHEL S & HORTON, MICHELE  
TRUSTEES

Michel & Michele Horton  
2015 NE 387<sup>th</sup> Avenue  
Washougal, WA 98671

**ACCOUNT NUMBER:** 140690-000

**PROPERTY LOCATION:** 2015 NE 387<sup>th</sup> Avenue  
Washougal, WA

**PETITION:** 731

**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	\$ 260,345	\$ 260,345
Improvements	\$ 538,712	\$ 453,924
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 799,057</b>	<b>BOE VALUE \$ 714,269</b>

Date of hearing: May 28, 2019 Recording ID# Horton

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:  
Michel & Michele Horton

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a two story residence with 3,000 square feet, built in 2004 and is of very good construction quality located on 5.03 acres.

The appellant stated that the recent sales in their neighborhood indicate their value is too high. Four comparable sales were submitted [#140679-000 sold for \$699,900 in March 2017; #140681-000 sold for \$725,000 in May 2018; #140683-000 sold for \$699,850 in March 2018; and #140673-000 sold for \$625,000 in February 2018].

The appellant requested a value of \$714,269.

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.

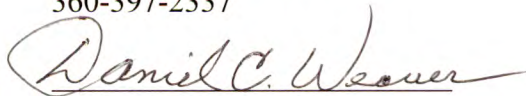
### DECISION

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 \$714,269 as of January 1, 2018.

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

Mailed on June 4, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the assessor's office or the Washington State Board of Tax Appeals.

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



# CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 360-397-2337, Fax: 360-397-6162  
e-mail: BOE@clark.wa.gov

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** EPPERLY, JOHN S & EPPERLY, ERIKA R

John and Erika Epperly  
9500 NE 180<sup>th</sup> Way  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 193946-024

**PROPERTY LOCATION:** 9500 NE 180<sup>th</sup> Way  
Battle Ground, WA

**PETITION:** 737

**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	\$ 222,250	\$ 222,250
Improvements	\$ 754,049	\$ 639,700
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 976,299</b>	<b>BOE VALUE \$ 861,950</b>

Date of hearing: May 28, 2019 Recording ID# Epperly

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:  
John Epperly

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 4,174 square feet, built in 2006 and is of very good construction quality located on 1 acre.

The appellant stated that similar homes that sold recently are less in value. Four comparable sales were submitted [#194111-038 sold for \$680,000 in November 2017; #193946-008 sold for \$775,000 in February 2006; #193946-026 sold for \$899,000 in June 2017; and #193946-002 sold for \$824,000 in June 2018].

The appellant requested a value of \$822,250.

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 #193946-026 and #193946-002 support a value of \$861,950.

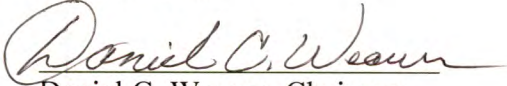
## DECISION

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 \$861,950 as of January 1, 2018.

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

Mailed on June 4, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337

  
Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the assessor's office or the Washington State Board of Tax Appeals.

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