



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: MOORE, HARRIETT W

Harriett Moore
24817 NE Worthington Road
Yacolt, WA 98675

ACCOUNT NUMBER: 279276-000

PROPERTY LOCATION: 24817 NE Worthington Road
Yacolt, WA

PETITION: 742

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	\$ 141,994	\$ 141,994
Improvements	\$ 500	\$ 0
Personal property		
ASSESSED VALUE	\$ 142,494	BOE VALUE \$ 141,994

Date of hearing: May 29, 2019 Recording ID# Moore

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:
Harriet Moore and Linda Moore

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 1,458 square feet, built in 1996 and is of average construction quality located on 2.87 acres.

The appellant stated the manufactured home is 22 years old and in need of repair. The costs to repair it would be over \$48,000. The roof and siding need replaced, flooring, trim around the windows, doors need replaced, and electrical work are all needed.

The appellant requested a value of \$116,234.

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

The condition of the home would create a negative value as it would eventually need to be demolished.

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 \$141,994 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, 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: COOPER, JEAN I

Jean Cooper
12603 NE 42nd Avenue
Vancouver, WA 98686

ACCOUNT NUMBER: 118254-948

PROPERTY LOCATION: 12603 NE 42nd Avenue
Vancouver, WA

PETITION: 743

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	\$ 110,000	\$ 110,000
Improvements	\$ 559,839	\$ 559,839
Personal property		
ASSESSED VALUE	\$ 669,839	BOE VALUE \$ 669,839

Date of hearing: May 29, 2019 Recording ID# Cooper

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:
Jean Cooper 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 3,200 square feet, built in 2000 and is of very good minus construction quality located on .30 acres.

The appellant stated that she found comparable sales on the same street – NE 42nd Avenue. Four comparable sales were submitted [#118254-984 sold for \$601,200 in June 2016; #118254-946 sold for \$565,000 in August 2016; #118254-982 sold for \$495,000 in April 2016; and #118254-980 sold for \$515,000 in July 2016]. Also a Competitive Market Analysis was provided listing a price range of \$528,000 to \$569,600. The analysis only included four sold properties ranging from \$502,500 to \$648,900 or \$198 to \$225 per square foot.

The appellant requested a value of \$544,000.

The assessor provided a list of 142 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value.

The assessed value per square foot of the subject property is \$172 per square foot which is below the per square foot value (\$198 to \$225) of the sold properties in the comparative market analysis.


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 \$669,839 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ATCHLEY, KENNETH G & ATCHLEY, JULIE K

Kenneth & Julie Atchley
22411 NE 128th Circle
Brush Prairie, WA 98606

ACCOUNT NUMBER: 206926-000

PROPERTY LOCATION: 22411 NE 128th Circle
Brush Prairie, WA

PETITION: 744

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	\$ 267,800	\$ 267,800
Improvements	\$ 2,352,522	\$ 1,482,200
Personal property		
ASSESSED VALUE	\$ 2,620,322	BOE VALUE \$ 1,750,000

Date of hearing: May 29, 2019 Recording ID# Atchley

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:
Kenneth Atchley

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a 1.5 story residence with 6,460 square feet and a 1,158 square foot basement, built in 2004 and is of class 7 construction quality located on 5 acres. There is also a guest house with 2,038 square feet, built in 2004 and is of very good construction quality.

The appellant stated that there are very few houses in Brush Prairie that have sold in the \$1,500,000 range. Two comparable sales were submitted [#206685-016 sold for \$1,195,000 in September 2017; and #205278-000 sold for \$1,485,000 in May 2018]. In accordance with the property information system and the testimony of the appellant property #205278-000 has equal or greater size and other amenities as the subject property with the exception of a tennis court.

The appellant requested a value of \$1,750,000.

The assessor provided no information.

Comparable sale #205278-000 supports the value 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 \$1,750,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: OPATRNY, CAROL

Carol Opatrny
18509 NE Cedar Drive
Battle Ground, WA 98604

ACCOUNT NUMBER: 119202-022

PROPERTY LOCATION: 18509 NE Cedar Drive
Battle Ground, WA

PETITION: 745

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	\$ 157,600	\$ 157,600
Improvements	\$ 646,354	\$ 410,400
Personal property		
ASSESSED VALUE	\$ 803,954	BOE VALUE \$ 568,000

Date of hearing: May 29, 2019 Recording ID# Opatrny

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:
Carol Opatrny

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,587 square feet and a 784 square foot basement, built in 1980 and is of good construction quality located on .65 acres.

The appellant stated that she had an appraisal done to submit to the assessor's office and for her petition. The submitted appraisal was performed by Steven Philip Gray of Porch Light Appraisals, Inc. listing a value of \$568,000 as of July 2018.

The appellant requested a value of \$568,000.

The assessor provided a 2018 property information card and a cover letter recommending a change to the assessed value from \$803,954 to \$681,538.

The fee appraisal supports the requested value.

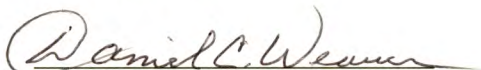
DECISION

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 \$568,000 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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Daniel C weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MCCOMBS, ROBERT R & MCCOMBS, DOROTHY W
TRUSTEE

Robert & Dorothy McCombs
1411 NW 211th Circle
Ridgefield, WA 98642

ACCOUNT NUMBER: 179676-000

PROPERTY LOCATION: 1411 NW 211th Circle
Ridgefield, WA

PETITION: 746

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	\$ 322,000	\$ 322,000
Improvements	\$ 795,645	\$ 653,000
Personal property		
ASSESSED VALUE	\$ 1,117,645	BOE VALUE \$ 975,000

Date of hearing: May 29, 2019 Recording ID# McCombs

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:
Dorothy McCombs

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,378 square feet and a 882 square foot basement, built in 1989 and is of very good plus construction quality located 5 acres.

The appellant stated that an independent appraiser for Umpqua Bank showed the as is value as \$975,000. The submitted appraisal was performed by Lres Real Estate Solutions and listed a value of \$975,000 dated July 2018.

The appellant requested a value of \$975,000.

The assessor provided no information.

The appraisal evaluation supports the requested value.

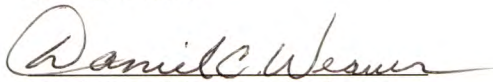
DECISION

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 \$975,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: REBER, BARRY & MELISSA

Barry and Melissa Reber
6415 NE 94th Avenue
Vancouver, WA 98662

ACCOUNT NUMBER: 104664-000

PROPERTY LOCATION: 6505 NE 94th Avenue
Vancouver, WA

PETITION: 748

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	\$ 140,349	\$ 140,349
Improvements	\$ 206,803	\$ 206,803
Personal property		
ASSESSED VALUE	\$ 347,152	BOE VALUE \$ 347,152

Date of hearing: May 29, 2019 Recording ID# Reber

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 2,002 square feet, built in 1963 and is of fair construction quality located on .54 acres.

The appellant stated on the petition that the assessed value differs from the appraisal and comparable sales. A submitted appraisal was performed by Justin Scott of 8 County Appraisal and listed a value of \$345,000 as of April 2018.

The appellant requested a value of \$345,000.

The assessor provided no information.

The appellant's fee appraisal value is within \$2,226 of the assessed value.

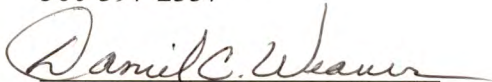
DECISION

The Board, after carefully reviewing the information a 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 \$347,152 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MCLEAN, ALAN S & MCLEAN, DAINA S

Alan & Daina McLean
1982 East Heitman Circle
La Center, WA 98629

ACCOUNT NUMBER: 63472-886

PROPERTY LOCATION: 1982 East Heitman Circle
La Center, WA

PETITION: 729

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	\$ 92,680	\$ 92,680
Improvements	\$ 599,323	\$ 473,633
Personal property		
ASSESSED VALUE	\$ 692,003	BOE VALUE \$ 566,313

Date of hearing: May 29, 2019 Recording ID# McLean

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:
Alan McLean

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,380 square feet with a 1,566 square foot basement, built in 2006 and is of good plus construction quality located on .23 acres.

The appellant stated that similar homes in size and build quality with larger lots and nicer views are selling for much less than the assessments. Two comparable sales were submitted [#63472-928 sold for \$587,900 in May 2018; and #63472-932 sold for \$631,200 in May 2017].

The appellant requested a value of \$566,313.

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 on a per square foot basis.

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 \$566,313 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MCLEAN, ALAN S & MCLEAN, DAINA S

Alan & Daina McLean
1982 East Heitman Circle
La Center, WA 98629

ACCOUNT NUMBER: 258991-012

PROPERTY LOCATION: 530 East 17th Circle
La Center, WA

PETITION: 730

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	\$ 87,680	\$ 87,680
Improvements	\$ 328,613	\$ 280,064
Personal property		
ASSESSED VALUE	\$ 416,293	BOE VALUE \$ 367,744

Date of hearing: May 29, 2019 Recording ID# McLean

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:
Alan McLean

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,176 square feet, built in 2003 and is of average plus construction quality located on .18 acres.

The appellant stated that three similar homes on the same street sold in the last 15 months. Three comparable sales were submitted [#258991-018 sold for \$450,000 in July 2018; #259991-036 sold for \$360,000 in March 2017; and #258991-050 sold for \$400,000 in June 2017].

The appellant requested a value of \$367,744.

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 on a per square foot basis.

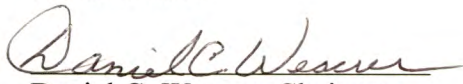
DECISION

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 \$367,744 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

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: IQ CREDIT UNION

IQ Credit Union – Kari Stansberry
PO Box 1739
Vancouver, WA 98668

ACCOUNT NUMBER: 186588-000

PROPERTY LOCATION: 13505 NE 10th Avenue
Vancouver, WA

PETITION: 738

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	\$ 633,930	\$ 633,930
Improvements	\$ 887,700	\$ 335,348
Personal property		
ASSESSED VALUE	\$ 1,521,630	BOE VALUE \$ 969,278

Date of hearing: May 29, 2019 Recording ID# IQ Credit Union

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:
Kari Stansberry & Ed Franks

Assessor:
Todd Hickok

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1 story bank building with 5,145 square feet, built in 1992 and is of A quality construction located on .63 acres.

The appellant is appealing three parcels #186588-000, #186678-000 and #186824-000. An appraisal was performed by Jackson Group NW and listed a combined value for all three parcels of \$1,360,000 as of July 2018. Several properties were submitted that included other commercial properties (previous branch banks and other). The conclusion of the appellant and the appraiser is that banks are downsizing to smaller branches as the demand for larger facilities is not warranted. Divestiture of the subject property is under consideration because the branch has significantly more space than needed.

The appellant requested a value of \$969,278 or \$1,360,000 for all three parcels.

The assessor provided a response stating all the appraisal's comparable properties are not really comparable. The assessor provided comparable sales of property on the basis that the property would be used as a bank building on an ongoing basis. For this parcel no change to the assessed value was recommended by the assessor.

The Board considered the value of an outside appraisal to be credible in the circumstances. The assessor provided a comprehensive evaluation on the basis of the property being used as an ongoing bank or some other business using the space as developed by a bank. The Board has concluded that the outside appraiser and the appellant has made a compelling argument that banks in general are downsizing and would not likely buy the subject property as an ongoing bank.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued


DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information and testimony 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 \$969,278 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, 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: IQ CREDIT UNION

IQ Credit Union – Kari Stansberry
PO Box 1739
Vancouver, WA 98668

ACCOUNT NUMBER: 186678-000

PROPERTY LOCATION: 13505 NE 10th Avenue
Vancouver, WA

PETITION: 739

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	\$ 362,230	\$ 230,472
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 362,230	BOE VALUE \$ 230,472

Date of hearing: May 29, 2019 Recording ID# IQ Credit Union

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:
Kari Stansberry & Ed Franks

Assessor:
Todd Hickok

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .63 acre parcel on the west side of the credit union.

The appellant is appealing three parcels #186588-000, #186678-000 and #186824-000. An appraisal was performed by Jackson Group NW and listed a combined value for all three parcels of \$1,360,000 as of July 2018.

The appellant requested a value of \$230,472 or \$1,360,000 for all three parcels.

The assessor provided a response stating all the appraisal's comparable properties are not really comparable. The assessor provided comparable sales of property on the basis that the property would be used as a bank building on an ongoing basis. This parcel is utilized as a bio-swale and the assessor recommended a change to the assessed value from \$362,230 to \$187,200.

The Board considered the value of an outside appraisal to be credible in the circumstances. The assessor provided a comprehensive evaluation on the basis of the property being used as an ongoing bank or some other business using the space as developed by a bank. The Board has concluded that the outside appraiser and the appellant has made a compelling argument that banks in general are downsizing and would not likely buy the subject property as an ongoing bank

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

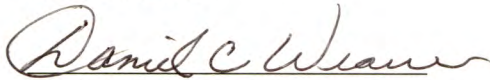
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information and testimony 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 \$230,472 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: IQ CREDIT UNION

IQ Credit Union – Kari Stansberry
PO Box 1739
Vancouver, WA 98668

ACCOUNT NUMBER: 186824-000

PROPERTY LOCATION: 13505 NE 10th Avenue
Vancouver, WA

PETITION: 740

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	\$ 251,570	\$ 160,250
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 251,570	BOE VALUE \$ 160,250

Date of hearing: May 29, 2019 Recording ID# IQ Credit Union

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:
Kari Stansberry & Ed Franks

Assessor:
Todd Hickok

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .25 acre on the east side of the credit union.

The appellant is appealing three parcels #186588-000, #186678-000 and #186824-000. An appraisal was performed by Jackson Group NW and listed a combined value for all three parcels of \$1,360,000 as of July 2018.

The appellant requested a value of \$160,250 or \$1,360,000 for all three parcels.

The assessor provided a response stating all the appraisal's comparable properties are not really comparable. The assessor provided comparable sales of property on the basis that the property would be used as a bank building on an ongoing basis. For this parcel no change to the assessed value was recommended by the assessor.

The Board considered the value of an outside appraisal to be credible in the circumstances. The assessor provided a comprehensive evaluation on the basis of the property being used as an ongoing bank or some other business using the space as developed by a bank. The Board has concluded that the outside appraiser and the appellant has made a compelling argument that banks in general are downsizing and would not likely buy the subject property as an ongoing bank.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

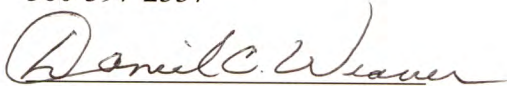
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information and testimony 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 \$160,250 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

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