



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: JORDAN, FORREST S.

Forrest Jordan
23719 NE 237th Street
Battle Ground, WA 98604

ACCOUNT NUMBER: 121560-110

PROPERTY LOCATION: 23719 NE 237th Street
Battle Ground, WA

PETITION: 757

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	\$ 187,165	\$ 187,165
Improvements	\$	\$ 0
Personal property		
ASSESSED VALUE	\$ 187,165	BOE VALUE \$ 187,165

Date of hearing: May 30, 2019 Recording ID# Jordan

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:
Forrest Jordan by teleconference

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2.25 acre parcel of property.

The appellant is appealing two parcels #121560-110 and #121560-124. The parcels have no improvements to them. He does keep it mowed and looking good and it is just open pasture land. There was a comparable sale provided showing a sale of 2.39 acres for \$164,900 however it appears this may not have been a sale as it is not in the county system.

The appellant requested a value of \$160,000.

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

The Board understands the argument however the comparable sale was not verifiable.

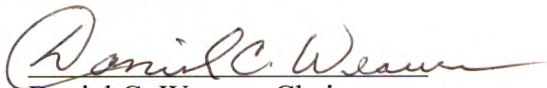
DECISION

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 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 \$187,165 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: JORDAN, FORREST S.

Forrest Jordan
23719 NE 237th Street
Battle Ground, WA 98604

ACCOUNT NUMBER: 121560-124

PROPERTY LOCATION: 23719 NE 237th Street
Battle Ground, WA

PETITION: 758

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	\$ 262,520	\$ 262,520
Personal property		
ASSESSED VALUE	\$ 466,686	BOE VALUE \$ 466,686

Date of hearing: May 30, 2019 Recording ID# Jordan

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:
 - Forrest Jordan 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 2,004 square feet, built in 1977 and is of average construction quality located on 2.25 acres.

The appellant is appealing two parcels #121560-110 and #121560-124. The home is 40 years old and has no improvements. The square footage has not changed. The shop is old and used for wood storage. He has not done anything to justify the large increase. A comparable sale was submitted however it was not found in county records as a sale.

The appellant requested a value of \$401,773.

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

The Board understands the argument however the comparable sale was not verifiable.

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 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 \$466,686 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: PARKER, JERRY & PARKER, VERONICA TRUSTEE

Jerry & Veronica Parker
919 NW 79th Circle
Vancouver, WA 98665

ACCOUNT NUMBER: 98134-210

PROPERTY LOCATION: 919 NW 79th Circle
Vancouver, WA

PETITION: 752

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	\$ 290,353	\$ 290,353
Personal property		
ASSESSED VALUE	\$ 417,103	BOE VALUE \$ 417,103

Date of hearing: May 30, 2019 Recording ID# Parker

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 2,374 square feet, built in 1989 and is of good minus construction quality located on .22 acres.

The appellant stated on the petition that the property was built in 1989 and is dated. The estimated cost of gutting and updating is about \$100,000 depending on the quality and cost of the contractor. Numerous pictures were submitted for review. There were no comparable sales or costs to cure submitted for Board consideration.

The appellant requested a value of \$307,103.

The assessor provided no information.

The Board understands the argument however no comparable sales or costs to cure were submitted for consideration.

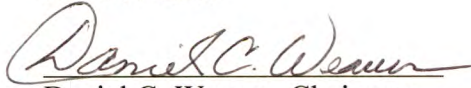
DECISION

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 \$417,103 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: ARNDT, DAVID & ARNDT, JULIE

David & Julie Arndt
32717 NW 49th Road
Ridgefield, WA 98642

ACCOUNT NUMBER: 210126-000

PROPERTY LOCATION: 32717 NW 49th Road
Ridgefield, WA

PETITION: 753

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	\$ 279,815	\$ 279,815
Improvements	\$ 409,527	\$ 280,185
Personal property		
ASSESSED VALUE	\$ 689,342	BOE VALUE \$ 560,000

Date of hearing: May 30, 2019 Recording ID# Arndt

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 Arndt

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,639 square feet, built in 1998 and is of good minus construction quality located on 4.50 acres.

The appellant stated that he is slowly fixing things up. The barn is halfway done as he has been slowly restoring it. He provided six comparable sales [#180071-000 sold for \$582,000 in October 2018; #209714-000 sold for \$570,000 in July 2018; #211514-000 sold for \$520,000 in August 2018; #117350-000 sold for \$400,000 in January 2018; #218040-000 sold for \$565,000 in May 2018; and #212598-012 sold for \$400,000 in December 2018].

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

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

The comparable sales, excluding the two that sold for \$400,000 support a value of \$560,000.


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 \$560,000 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: NATYZAK, GREGORY J & NATYZAK, LINDA I

Gregory and Linda Natyzak
1333 NW 10th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 85800-004

PROPERTY LOCATION: 1333 NW 10th Avenue
Camas, WA

PETITION: 754

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	\$ 201,000	\$ 201,000
Improvements	\$ 323,507	\$ 323,507
Personal property		
ASSESSED VALUE	\$ 524,507	BOE VALUE \$ 524,507

Date of hearing: May 30, 2019 Recording ID# Natyzak

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:
Gregory Natyzak

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,319 square feet and a 271 square foot basement, built in 2001 and is of good minus construction quality located on .325 acres.

The appellant stated that now that he has his senior exemption he isn't worried about his value at this time. His value is frozen at \$453,250 – last year's value. The houses the assessor lists are bigger and have bigger basements. Four comparable sales were submitted [#85800-002 sold for \$559,000 in November 2016; #85800-006 sold for \$290,000 in December 2013; #85800-010 sold for \$515,000 in April 2015; and #85800-012 sold for \$651,900 in August 2017]. Three of these are too old to be comparable.

The appellant requested a value of \$465,500.

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. Four properties highlighted on the list ranged in sale price from \$476,858 to \$679,606.

The information presented by the appellant does not support 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 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 \$524,507 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: GAN, LI & XIAO, PING MA

Gan Li & Xiaoping Ma
3702 SE 177th Avenue
Vancouver, WA 98683

ACCOUNT NUMBER: 92009-606

PROPERTY LOCATION: 3702 SE 177th Avenue
Vancouver, WA

PETITION: 761

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	\$ 357,071	\$ 313,250
Personal property		
ASSESSED VALUE	\$ 483,821	BOE VALUE \$ 440,000

Date of hearing: May 30, 2019 Recording ID# Li

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:
Gan Li and Xiaoping Ma

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,090 square feet, built in 1998 and is of average plus construction quality located .2 acres.

The appellant stated that there have been no updates to the property. Similar houses are selling for less. Four comparable sales were submitted [#92008-176 sold for \$495,000 in December 2017; #126684-060 sold for \$395,000 in November 2017; #92011-304 sold for \$379,000 in June 2017; and #126042-254 sold for \$399,900 in December 2017].

The appellant requested a value of \$425,000.

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 supports a value of \$440,000.


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 \$440,000 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: KIESSLING, MICHAEL A & KIESSLING, KIMBERLY

Michael & Kimberly Kiessler
4505 NW 399th Street
La Center, WA 98629

ACCOUNT NUMBER: 256760-000

PROPERTY LOCATION: 4505 NW 399th Street
La Center, WA

PETITION: 762

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	\$ 177,560	\$ 177,560
Improvements	\$ 637,681	\$ 466,440
Personal property		
ASSESSED VALUE	\$ 815,241	BOE VALUE \$ 644,000

Date of hearing: May 30, 2019 Recording ID# Kiessler

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 Kimberly Kiessler

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,920 square feet, built in 2005 and is of good construction quality located on 5 acres.

The appellant stated they arrived at their value based on the submitted three comparable sales [#265036-000 sold for \$510,000 in April 2018; #263259-000 sold for \$579,000 in December 2018; and #256762-000 sold for \$585,000 in December 2018]. An appraisal was also submitted. It was performed by Kitty Hardy and listed a value of \$570,000 as of July 2016. A bid from Real Estate Roofing for a new roof stated a cost of \$28,943 and a bid from Total Energy Concepts, Inc. for fixing a water leak at a cost of \$5,000.

The appellant originally requested a value of \$470,547 but requested \$524,027 on subsequent filing.

The assessor provided a 2018 property information card and a cover letter recommending a change to the assessed value from \$815,241 to \$708,885.

Using the square foot value of \$173 based on the appellant comparable properties and minus the two cost bids totaling \$33,943, yields a value of \$644,000.

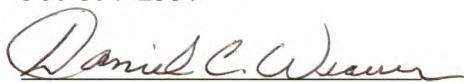
DECISION

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

Market value of the subject property is set at \$644,000 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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CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PENDERGRASS, DANNY C

Danny Pendergrass
17035 SE Evergreen Highway
Vancouver, WA 98683

ACCOUNT NUMBER: 126746-000

PROPERTY LOCATION: 17035 SE Evergreen Highway
Vancouver, WA

PETITION: 765

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	\$ 602,615	\$ 381,378
Improvements	\$ 4,603	\$ 4,603
Personal property		
ASSESSED VALUE	\$ 607,218	BOE VALUE \$ 385,981

Date of hearing: May 30, 2019 Recording ID# Pendergrass

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:
Danny Pendergrass

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 840 square feet, built in 1972 and is of fair construction quality located on .80 acres.

The appellant stated that the Board changed his value last year to \$385,981. He does not own the tidelands. The parcel next door to the east has an assessed land value of \$379,000 and there is a nicer house on it. He stated during the hearing that a parcel near him #126692-000 sold for \$375,000 in March 2017. This parcel has access to all services which his property and neighbors do not have that access.

The appellant requested a value of \$385,981.

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 sale #126692-000 at \$375,000 for .94 acres indicates a land value plus the manufactured home supports the requested value

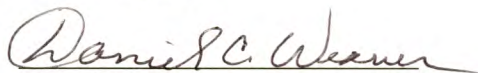
DECISION

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 \$385,981 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: ROWSON, PATRICK & EVANS-ROWSON,
CHRISTINE O

Patrick Rowson & Christine Evans-Rowson
1660 NW Juneau Court
Camas, WA 98607

ACCOUNT NUMBER: 127437-005

PROPERTY LOCATION: 1660 NW Juneau Court
Camas, WA

PETITION: 766

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	\$ 177,305	\$ 177,305
Improvements	\$ 598,475	\$ 549,460
Personal property		
ASSESSED VALUE	\$ 775,780	BOE VALUE \$ 726,765

Date of hearing: May 30, 2019 Recording ID# Rowson

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:
Patrick Rowson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,993 square feet, built in 2003 and is of good plus construction quality located on .28 acres.

The appellant stated that there is a failed development across the street and is an eye sore. This brings down the value of his and his neighbor's homes. Pictures were submitted for consideration. A comparative market analysis by John Idsinga was submitted and suggested a value of \$726,765

The appellant requested a value of \$689,495.

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

The sales included in the appellant's competitive market analysis supports a value of \$726,765

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 \$726,765 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: WARD, LAURA

Laura Ward
21810 NE 83rd Street
Vancouver, WA 98682

ACCOUNT NUMBER: 168204-000

PROPERTY LOCATION: 21810 NE 83rd Street
Vancouver, WA

PETITION: 751

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	\$ 177,834	\$ 177,834
Improvements	\$ 104,008	\$ 51,794
Personal property		
ASSESSED VALUE	\$ 281,842	BOE VALUE \$ 229,628

Date of hearing: May 30, 2019 Recording ID# Ward

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:
Laura Ward

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 989 square feet, built in 1945 and is of fair construction quality located on 1.48 acres.

The appellant stated that the home needs to be painted, the bathroom floor needs to be fixed for about \$2,000 and the roof needs to be repaired at a cost of \$10,000 from Portland Roofing Company. Homes in the area are not comparable. #169256-000 is comparable to the subject and it sold for \$228,000 in July 2017.

The appellant requested a value of \$177,016.

The assessor provided a list of 151 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$281,842 to \$277,284. Four sales highlighted on the list ranged in adjusted sale price from \$239,628 to \$298,305.

Using the assessor's comparable sale #169256-000 sold price of \$239,638 less the additional \$10,000 (bid included only one-third of the roof but appellant testified the entire roof would be \$10,000) for the roof yields a value of \$229,628.

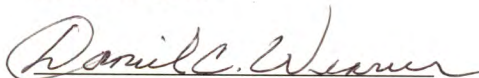
DECISION

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 \$229,628 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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