



# 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:** BRANDT, GERARD R & BRANDT, PATRICIA M  
TRUSTEES

Gerard & Patricia Brandt  
21806 NW 11<sup>th</sup> Avenue  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 179691-000

**PROPERTY LOCATION:** 21806 NW 11<sup>th</sup> Avenue  
Ridgefield, WA

**PETITION:** 699

**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	\$ 306,081	\$ 306,081
Improvements	\$ 1,217,010	\$ 893,919
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 1,523,091</b>	<b>BOE VALUE \$ 1,200,000</b>

Date of hearing: May 31, 2019 Recording ID# Brandt

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:  
Gerard Brandt

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a 1.5 story residence with 5,602 square feet and a 2,499 square foot basement, built in 1999 and is of very good plus construction quality located on 5.60 acres.

The appellant stated that the house was built in 1999 and was specifically designed with family Christmas's in mind. There have been no updates since 1999. An updated appraisal was performed by Jeffrey W. Schull of NW Valuation Group LLC listing a value of \$1,195,000 as of January 2017. Five comparable sales were submitted [#118107-600 sold for \$1,205,000 in March 2017; #190449-000 sold for \$1,050,000 in June 2017; #1794421-000 sold for \$1,315,000 in August 2017; #214497-000 sold for \$1,075,000 in August 2017; and #215414-000 sold for \$1,100,000 in August 2017]. The sale prices ranged from \$196 to \$236 per square foot.

The appellant requested a value of \$1,200,000.

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 and the updated appraisal support the requested value of \$1,200,000 (\$214 per square foot).

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

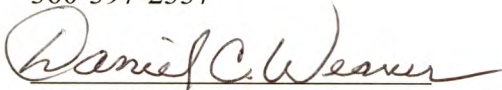
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$1,200,000 as of January 1, 2018.

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

Mailed on June 10, 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.

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WEIKER, CHAD A & WEIKER, MICHELLE M

Chad & Michelle Weiker  
6909 NE 206<sup>th</sup> Circle  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 193056-000

**PROPERTY LOCATION:** 6909 NE 206<sup>th</sup> Circle  
Battle Ground, WA

**PETITION:** 771

**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	\$ 214,194	\$ 214,194
Improvements	\$ 158,666	\$ 115,806
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 372,860</b>	<b>BOE VALUE \$ 330,000</b>

Date of hearing: May 31, 2019 Recording ID# Weiker

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:  
Michelle Weiker

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,278 square feet, built in 1947 and is of fair construction quality located on 5 acres.

The appellant stated that they have not built anything new or updated the house. They need a new roof and the siding replaced. Two bids were read into the record. Both are from Armor Roof and Exterior listing a roof cost of \$14,600 and siding cost of \$28,600 totaling \$43,200.

The appellant requested a value of \$250,000 but changed that to \$300,000 during the hearing.

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

Using the assessed value of \$372,860 minus the costs to cure of \$43,200 yields a value of \$330,000.

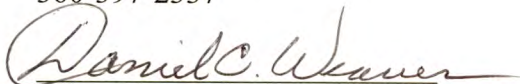
## DECISION

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 \$330,000 as of January 1, 2018.

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

Mailed on June 10, 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:** LOPEZ, VANESSA K & VILLANUEVA, EDWIN LOPEZ

Vanessa Lopez & Edwin Villanueva  
2647 Rossiter Lane  
Vancouver, WA 98661

**ACCOUNT NUMBER:** 30439-002

**PROPERTY LOCATION:** 2647 Rossiter Lane  
Vancouver, WA

**PETITION:** 772

**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	\$ 101,741	\$ 101,741
Improvements	\$ 280,547	\$ 198,259
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 382,288</b>	<b>BOE VALUE \$ 300,000</b>

Date of hearing: May 31, 2019 Recording ID# Lopez

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 1,556 square feet and a 1,008 square foot basement, built in 1992 and is of average construction quality located on .25 acres.

The appellant stated on the petition that they had an appraisal done for a refinance. The appraisal was performed by Anderson Associates Inc. listing a value of \$300,000 as of October 2017.

The appellant requested a value of \$300,000.

The assessor provided no information.

The fee appraisal supports the requested value.

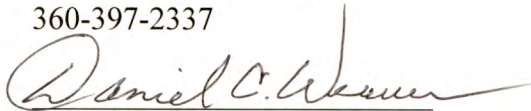
## DECISION

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 \$300,000 as of January 1, 2018.

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

Mailed on June 10, 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:** PICCHIONI, TINA M

Tina Picchioni  
313 NW 88<sup>th</sup> Street  
Vancouver, WA 98665

**ACCOUNT NUMBER:** 98131-064

**PROPERTY LOCATION:** 313 NW 88<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 773

**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	\$ 119,850	\$ 119,850
Improvements	\$ 221,584	\$ 195,491
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 341,434</b>	<b>BOE VALUE \$ 315,341</b>

Date of hearing: May 31, 2019 Recording ID# Picchioni

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:  
Tina Picchioni

Assessor:  
None



## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 1,772 square feet, built in 1977 and is of average construction quality located on .23 acres.

The appellant stated that there are several expensive repairs needed to bring the house up to average condition. Ed's Economy Roofing bid \$21,138 for the new roof, Portland Chimney & Masonry, Inc. bid \$4,925 to fix the chimney, and Arborscape LTD, Inc. bid \$5,815 to trim the trees. Five comparable sales were submitted [#98140-114 sold for \$245,000 in February 2017; #98141-094 sold for \$278,000 in June 2017; #98142-098 sold for \$305,500 in August 2017; #98142-214 sold for \$270,000 in October 2017; and #98144-116 sold for \$220,000 in December 2017].

The appellant requested a value of \$298,000.

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

Using the assessed value minus the roof \$21,138, and chimney cost of \$4,925 yields a value of \$315,341.

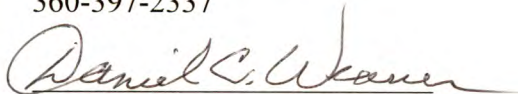
### DECISION

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 \$315,341 as of January 1, 2018.

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

Mailed on June 10, 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:** HALL, JOYCE MAE

Joyce Hall  
12215 NE 99<sup>th</sup> Avenue  
Vancouver, WA 98662

**ACCOUNT NUMBER:** 119300-010

**PROPERTY LOCATION:** 12215 NE 99<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 774

**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	\$ 207,559	\$ 207,559
Improvements	\$ 532,919	\$ 483,941
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 740,478</b>	<b>BOE VALUE \$ 691,500</b>

Date of hearing: May 31, 2019 Recording ID# Hall

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:  
Joyce Hall

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 3,158 square feet, built in 2016 and is of good construction quality located on 2.69 acres.

The appellant stated that the County Councilors voted to convert agricultural land north of her property to industrial development. This reduces the value of her property because of the view, railroad noises and congestion. Four comparable sales were read into the record [#198313-015 sold for \$527,000 in February 2018; #198337-020 sold for \$605,000 in August 2017; #198317-000 sold for \$840,000 in November 2017; and #104687-020 sold for \$365,000 in September 2018].

The appellant requested a value of \$622,120.

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

The best comparable #198337-020 is \$219 per square foot. Applying this to the subject yields a value of \$691,500.

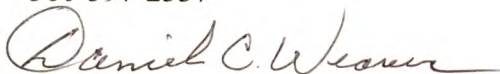
### DECISION

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 \$691,500 as of January 1, 2018.

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

Mailed on June 10, 2019  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98666-5000  
360-397-2337



Daniel C weaver, Chairman

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# CLARK COUNTY BOARD OF EQUALIZATION

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** STEPAN, MICHAEL & STEPAN, LAURENE

Michael & Laurene Stepan  
7413 NE 169<sup>th</sup> Street  
Vancouver, WA 98662

**ACCOUNT NUMBER:** 195776-000

**PROPERTY LOCATION:** 7416 NE 169<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 779

**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	\$ 243,403	\$ 243,403
Improvements	\$ 385,514	\$ 348,597
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 628,917</b>	<b>BOE VALUE \$ 592,000</b>

Date of hearing: May 31, 2019 Recording ID# Stepan

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 3,202 square feet, built in 1992 and is of good construction quality located 5 acres.

The appellant stated on the petition that reviewing comparable homes recently sold indicates the assessed value is too high. They are concerned after talking with other homeowners that it appears a flat increase was used which is not appropriate in this case. Five comparable sales were submitted [#20148-000 sold for \$540,000 in January 2018; #233937-000 sold for \$560,000 in November 2017; #201742-000 sold for \$585,000 in April 2018; #22473-000 sold for \$555,000 in September 2017; and #196336-000 sold for \$578,000 in January 2019].

The appellant requested a value of \$592,000.

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 of \$592,000.

## 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 \$592,000 as of January 1, 2018.

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

Mailed on June 10, 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:** MCGRATH, TODD & MCGRATH, JENNIFER

Todd & Jennifer McGrath  
1298 East Timmen Court  
La Center, WA 98629

**ACCOUNT NUMBER:** 63472-468

**PROPERTY LOCATION:** 1298 East Timmen Court  
La Center, WA

**PETITION:** 777

**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	\$ 82,680	\$ 82,680
Improvements	\$ 531,648	\$ 531,648
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 614,328</b>	<b>BOE VALUE \$ 614,328</b>

Date of hearing: May 31, 2019 Recording ID# McGrath

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:  
Jennifer McGrath

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a two story residence with 3,997 square feet, built in 2006 and is of good minus construction quality located on .24 acres.

The appellant stated that they over built for the neighborhood they are in. She felt that if she tried to sell, no one would over pay for her house. Eight comparable sales were submitted however all but two were much smaller. #63472-910 sold for \$510,000 in July 2018; and #263259-000 sold for \$579,000 in December 2018. The comparable properties generally support the assessed value

The appellant requested a value of \$513,678.

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, there was no other documentary does not support the requested value.

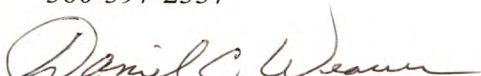
### DECISION

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 not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

The assessed value of the subject property is sustained at \$614,328 as of January 1, 2018.

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

Mailed on June 10, 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:** MCINNES, DOMINICK & MCINNES, HEATHER

Dominick & Heather McInnes  
13513 SE 23<sup>rd</sup> Street  
Vancouver, WA 98683

**ACCOUNT NUMBER:** 114783-704

**PROPERTY LOCATION:** 13513 SE 23<sup>rd</sup> Street  
Vancouver, WA

**PETITION:** 778

**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	\$ 99,975	\$ 99,975
Improvements	\$ 172,669	\$ 140,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 272,644</b>	<b>BOE VALUE \$ 239,975</b>

Date of hearing: May 31, 2019 Recording ID# McInnes

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:  
Dominick McInnes

Assessor:  
None



## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 1,138 square feet, built in 1978 and is of fair plus construction quality located on .18 acres.

The appellant stated that the home does not compare to neighboring houses. There are serious and costly issues that need to be fixed. They paid \$210,000 two years ago. Other comparable homes have sold for less. The chimney is settling and pulling away from the ceiling. A bid from Ram Jack for just two jacks under the chimney was \$6,200. Adams Chimney bid \$12,715 to fix it. There is also a main sewer drain under the driveway that will need to be moved. Environmental Works bid \$3,855 to tear up driveway and fix the sewer line. Three comparable sales were read into the record [#114729-972 sold for \$294,484 in December 2017; #114783-710 sold for \$322,389 in November 2017; and #110539-094 sold for \$236,493 in December 2017].

The appellant requested a value of \$239,975.

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 #110539-094 and the costs to cure, support the requested value.

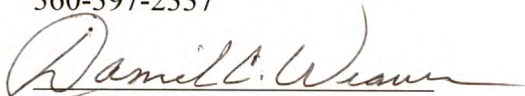
### DECISION

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 \$239,975 as of January 1, 2018.

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

Mailed on June 10, 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:** WANG, YIMIN & WANG, MEI

Yimin and Mei Wang  
3404 NW 9<sup>th</sup> Avenue  
Camas, WA 98607

**ACCOUNT NUMBER:** 123002-002

**PROPERTY LOCATION:** 3404 NW 9<sup>th</sup> Avenue  
Camas, WA

**PETITION:** 780

**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	\$ 97,750	\$ 97,750
Improvements	\$ 311,290	\$ 269,210
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 409,040</b>	<b>BOE VALUE \$ 366,960</b>

Date of hearing: May 31, 2019 Recording ID# Wang

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:  
Wang

Assessor:  
None

**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

Continued

**FACTS AND FINDINGS**

The subject property is a two story residence with 2,224 square feet, built in 2007 and is of average construction quality located on .2 acres.

The appellant stated on the petition that based on sales between November 2017 to May 2018 in the nearby neighborhood of the same size and rooms had a median square foot price of \$155. The assessment is at \$183.9 per square foot. Four comparable sales were submitted [#131398-030 sold for \$357,500 in May 2018; #132839-058 sold for \$362,000 in March 2018; #132837-040 sold for \$360,000 in January 2018; and #96158-914 sold for \$380,000 in December 2017]. The sales ranged in sale price from \$150 to \$159 per square foot.

The appellant requested a value of \$366,960 (\$165 per square foot)

The assessor provided a list of 101 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Four sales were highlighted with unadjusted sale prices ranging from \$368,000 to \$390,000 or \$163 to \$193 per square foot.

The per square foot value of the assessor and appellant averages \$166 per square foot and supports the appellant's requested value.

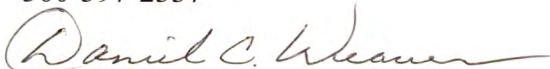
**DECISION**

The Board, after carefully reviewing the information provided by the appellant and the information provided by the assessor concludes that the appellant has 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 \$366,960 as of January 1, 2018.

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

Mailed on June 10, 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.

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# 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:** REIVE, CHRISTOPHER & REIVE, SUSAN

Christopher & Susan Reive  
2404 SE Bella Vista Road  
Vancouver, WA 98683

**ACCOUNT NUMBER:** 91920-015

**PROPERTY LOCATION:** 2404 SE Bella Vista Road  
Vancouver, WA

**PETITION:** 781

**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	\$ 181,269	\$ 181,269
Improvements	\$ 526,116	\$ 526,116
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 707,385</b>	<b>BOE VALUE \$ 707,385</b>

Date of hearing: May 31, 2019 Recording ID# Reive

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 Reive

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 4,268 square feet, built in 1976 and is of good construction quality located on .87 acres.

The appellant stated that the interior of the home needs extensive remodeling to achieve the assessed valuation. Three of the rooms are unfinished and have plywood floor. 750 square feet of the home is not useable. The roof is failing in the back of the house and needs to be replaced. Four comparable sales were submitted [#91870-010 sold for \$454,500 in March 2017; #91882-000 sold for \$550,000 in May 2017; #110299-758 sold for \$579,700 in November 2017; and #177225-020 sold for \$632,500 in June 2017]. All of the comparable properties were much smaller in size.

The appellant requested a value of \$594,791.

The assessor provided no information.

While the Board understands the argument, the comparable sales were smaller than the subject and there was no other documentary evidence for Board consideration.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information and testimony 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 \$707,385 as of January 1, 2018.

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

Mailed on June 10, 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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