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: TAYLOR, TRAVIS

Travis Taylor
4410 NE 62nd Avenue
Vancouver, WA 98661

ACCOUNT NUMBER: 108486-050

PROPERTY LOCATION: 4410 NE 62nd Avenue
Vancouver, WA

PETITION: 782

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	$ 218,266	$ 218,266
Improvements	$ 213,964	$ 181,734
Personal property		
ASSESSED VALUE	**$ 432,230**	**BOE VALUE** **$ 400,000**

Date of hearing: June 10, 2019 Recording ID# Taylor

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:
- Travis Taylor

Assessor:
- None

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,465 square feet, built in 1945 and is of fair construction quality located on 1.13 acres.

The appellant stated that the house was built in 1945 and needs a new roof, plumbing updates and electrical updates. A bid from Matrix Roofing was submitted listing a cost of $27,110.84. Four comparable sales were listed [#098346-000 sold for $249,900 in October 2015; #037918-353 sold for $265,000 in September 2015; #144986-000 sold for $275,000 in October 2014; and #104730-000 sold for $200,000 in May 2015]. These all were too old to be comparable. In addition, six comparable properties were submitted on optional sheets [#106512-078 sold for $287,000 in September 2017; #108486-070 sold for $343,900 in June 2018; #108486-006 sold for $271,766 in November 2017; #1086631-180 sold for $290,000 in October 2017; #108147-270 sold for $375,000 in February 2018 and #108663-025 sold for $320,000 in February 2018].

The appellant requested a value of $325,000.

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 new roof cost and plumbing issues yields a value of $400,000.

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 $400,000 as of January 1, 2018.

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

Mailed on June 18, 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: LAWRENCE, CHARLES

Charles Lawrence
3010 NW 18th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 127356-000

PROPERTY LOCATION: 3010 NW 18th Avenue
Camas, WA

PETITION: 764

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	$ 248,672	$ 248,672
Improvements	$ 1,790,871	$ 1,576,510
Personal property		
ASSESSED VALUE	**$ 2,039,543**	**BOE VALUE** **$ 1,825,182**

Date of hearing: June 10, 2019 Recording ID# Lawrence

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 7,927 square feet and a 1,967 square foot basement, built in 1989 and is of good plus construction quality located on 2.50 acres.

The appellant stated on the petition that there is substantial deferred maintenance on the house. There are run down properties surrounding the subject. Bids from Magnum Construction and Terra Firma total $214,361 for replacing windows and wood frames, caulk siding, stabilize foundation, add beam, control ground water, and replace ceiling.

The appellant requested a value of $1,400,000.

The assessor provided no information.

The assessed value of $2,039,543 minus the costs to cure of $214,361 mentioned above yields a value of $1,825,182.

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 $1,825,182 as of January 1, 2018.

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

Mailed on June 18, 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: SMITH, ROBERT M & SMITH, KATHLEEN GAIL

Robert & Kathleen Smith
1204 NW 43rd Avenue
Camas, WA 98607

ACCOUNT NUMBER: 84921-118

PROPERTY LOCATION: 1204 NW 43rd Avenue
Camas, WA

PETITION: 783

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	$ 115,500	$ 115,500
Improvements	$ 574,602	$ 490,702
Personal property		
ASSESSED VALUE	**$ 690,102**	**BOE VALUE** **$ 606,202**

Date of hearing: June 10, 2019 Recording ID# Smith

Hearing Location: Board of Equalization Hearing Room
1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

Board of Equalization Members:
- Daniel C. Weaver, Chairman
- Lisa Bodner
- John Marks

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,346 square feet, built in 2013 and is of very good minus construction quality located on .3 acres.

The appellant stated on the petition that two comparative market analysis have been performed since March 2018 and the data shows the value of the property to be below the assessor's determination. No comparable sales were found that have sold at or above the current assessed value. Five comparable sales were submitted [#177663-306 sold for $599,900 in August 2018; #125073-244 sold for $550,000 in June 2018; #177501-006 sold for $635,000 in May 2018; #091044-024 sold for $559,400 in June 2018; and #130556-214 sold for $545,000 in September 2018].

The appellant requested a value of $606,202.

The assessor provided a list of eight sales adjusted only for time and a cover letter recommending no change to the assessed value. All but two of the assessor comparable properties list a view that is not listed for the subject property. In addition the two properties without views were larger that the subject property by 11% and 23%.

The appellant's comparable sales support the 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 $606,202 as of January 1, 2018.

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

Mailed on June 18, 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: WABER, ROBERT C

Robert Waber
21322 NE 202nd Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 201421-000

PROPERTY LOCATION: 21322 NE 202nd Avenue
Battle Ground, WA

PETITION: 787

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	$ 205,054	$ 205,054
Improvements	$ 218,239	$ 218,239
Personal property		
ASSESSED VALUE	**$ 423,293**	**BOE VALUE** **$ 423,293**

Date of hearing: June 10, 2019 Recording ID# Waber

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 1,812 square feet, built in 1977 and is of average construction quality located on 2.28 acres.

The appellant stated on the petition that last year the Board lowered his value. Nothing has changed so it should be the same adjustment. Do you want to inspect again? Also in my petition I referenced several nearby larger parcels that have lower value than the subject, 22202 NE 202nd Avenue and 21414 NE 202nd Avenue are both larger yet valued lower. He would like an explanation. There were no comparable sales or costs to cure submitted for Board consideration. Each year the appeal is a new case and we do not consider the prior year's information unless it is resubmitted.

The appellant requested a value of $353,216.

The assessor provided no information.

While the Board understands the argument, no additional evidence was provided for Board consideration.

DECISION

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

Certified value of the subject property is sustained at $423,293 as of January 1, 2018.

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

Mailed on June 18, 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: HUCK, FLOYD A & HUCK, MARGARET K

Floyd & Margaret Huck
13811 NE River Bend Drive
Battle Ground, WA 98604

ACCOUNT NUMBER: 224173-000

PROPERTY LOCATION: 13811 NE River Bend Drive
Battle Ground, WA

PETITION: 788

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	$ 331,419	$ 331,419
Improvements	$ 1,050,946	$ 1,050,946
Personal property		
ASSESSED VALUE	**$ 1,382,365**	**BOE VALUE** **$ 1,382,365**

Date of hearing: June 10, 2019 Recording ID# Huck

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 4,206 square feet, built in 1990 and is of very good construction quality located on 5 acres.

The appellant stated on the petition that year after year unsupported assessor increases have occurred substantially above market value. Before the hearing we will have a licensed appraiser perform an appraisal. No other evidence was submitted for Board consideration.

The appellant requested a value of $900,000.

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

While the Board understands the argument no evidence was provided 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 $1,382,365 as of January 1, 2018.

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

Mailed on June 18, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver

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: WICKERSHAM, EDW M & WICKERSHAM, SUSAN

Edward & Susan Wickersham
18000 NW 31st Avenue
Ridgefield, WA 98642

ACCOUNT NUMBER: 233203-000

PROPERTY LOCATION: 18000 NW 31st Avenue
Ridgefield, WA

PETITION: 789

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	$ 15,953	$ 15,953
Improvements	$ 0	$ 0
Personal property		
ASSESSED VALUE	**$ 15,953**	**BOE VALUE** **$ 15,953**

Date of hearing: June 10, 2019 Recording ID# Wickersham

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:
- Edward Wickersham

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a .22 acres parcel of land.

The appellant stated that this property cannot be developed. It is wet, irregular shaped and has slope areas. An article in the Columbian newspaper talked about a 10,000 square foot parcel that is undevelopable and has a monument on it as its only use. The subject property should be valued the same as this parcel. The assessor stated in the article that the property has no sewer or other features that would make it buildable. There are no comparable sales or other documentary evidence submitted for Board consideration

The appellant requested a value of $4,641 but changed to $5,634 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.

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

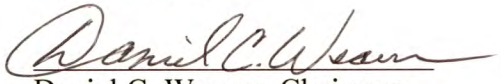
DECISION

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 $15,953 as of January 1, 2018.

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

Mailed on June 18, 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: KNEBEL, ROBERT A & KNEBEL, KELLY KIM

Robert & Kelly Knebel
31501 NE 90th Circle
Camas, WA 98607

ACCOUNT NUMBER: 136906-000

PROPERTY LOCATION: 31501 NE 90th Circle
Camas, WA

PETITION: 790

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	$ 234,416	$ 234,416
Improvements	$ 660,338	$ 560,000
Personal property		
ASSESSED VALUE	**$ 894,754**	**BOE VALUE** **$ 794,416**

Date of hearing: June 10, 2019 Recording ID# Knebel

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:
- Robert & Kelly Knebel

Assessor:
- None

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,457 square feet and a 994 square foot basement, built in 2014 and is of very good construction quality located on 5 acres.

The appellant stated that the comparable sales they found reflect a much lower value. Their builder over charged them. They paid $825,000 yet their appraisal by Nations Valuation had a value of $798,000 in 2015. Eight comparable sales were submitted [#137143-000 sold for $655,000 in January 2019; #170927-000 sold for $684,250 in January 2018; #137160-000 sold for $715,000 in September 2017; #137166-000 sold for $640,000 in October 2017; #137122-000 sold for $525,000 in May 2017; #171341-000 sold for $557,900 in July 2017; and #141107-000 sold for $558,250 in October 2017]. The eight comparable sales submitted indicate a value of $186 per square foot.

The appellant requested a value of $794,416.

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. Six sales highlighted on the list ranged in adjusted sale price from $854,050 to $1,146,750. Three of the properties were in Ridgefield, one in Washougal, one in Camas and one in Vancouver. Four of the properties were significantly larger that the subject property.

The appellant comparable properties are in close proximity to the subject neighborhood and indicate a value of approximately $186 per square foot which supports the requested value.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

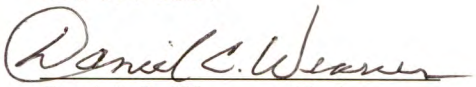
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information 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 $794,416 as of January 1, 2018.

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

Mailed on June 18, 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: CLEARWATER, DARCI

Darci Clearwater Loth
5723 NW 26th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 126048-115

PROPERTY LOCATION: 5723 NW 26th Avenue
Camas, WA

PETITION: 793

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	$ 70,448	$ 70,448
Improvements	$ 313,134	$ 292,552
Personal property		
ASSESSED VALUE	**$ 383,582**	**BOE VALUE** **$ 363,000**

Date of hearing: June 10, 2019 Recording ID# Clearwater Loth

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:
- Darci Clearwater Loth by teleconference

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story condominium residence with 2,054 square feet, built in 2006 and is of average plus construction quality located in Stoneleaf Phase 2.

The appellant stated that three other condos in their development sold in 2017. Four comparable sales were submitted [#126048-110 sold for $350,000 in October 2017; #126048-111 sold for $380,000 in October 2017; #126048-116 sold for $358,000 in June 2017; and #126048-088 sold for $380,000 in September 2016].

The appellant requested a value of $345,447.

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 a value of $363,000.

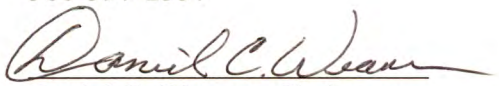
DECISION

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 $363,000 as of January 1, 2018.

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

Mailed on June 18, 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

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: CHEN, WEN-TEH

Wen-Teh Chen
3460 Windsor Court
Costa Mesa, CA 92626

ACCOUNT NUMBER: 233766-000

PROPERTY LOCATION: 20309 NE 276th Street
Battle Ground, WA

PETITION: 794

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	$ 223,674	$ 223,674
Improvements	$ 691,989	$ 556,326
Personal property		
ASSESSED VALUE	**$ 915,663**	**BOE VALUE** **$ 780,000**

Date of hearing: June 10, 2019 Recording ID# Chen

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:
- Wen-Teh Chen

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,920 square feet, built in 2006 and is of good minus construction quality located on 5 acres.

The appellant stated the new assessment is a 35.7% increase from last year. This amount does not reflect market value. There is a workshop on the property that is habitable but only 80% finished. Four comparable sales were submitted [#224176-000 sold for $762,500 in May 2017; #233793-000 sold for $556,000 in June 2017; #235613-000 sold for $675,000 in February 2017; and #223514-000 sold for $655,000 in December 2017].

The appellant requested a value of $743,850.

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

The appellant comparable properties indicate a lower value. Property #224176-000 at $267 per square foot supports a value of the $780,000 for the subject property.

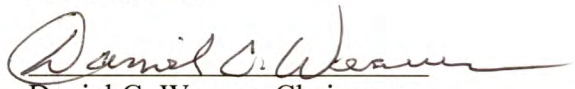
DECISION

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

Market value of the subject property is set at $780,000 as of January 1, 2018.

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

Mailed on June 18, 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

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: LEPOFF, WAYNE & LEPOFF, DEBORAH

Wayne and Deborah Lepoff
2110 SE 12th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 87368-046

PROPERTY LOCATION: 2110 SE 12th Avenue
Camas, WA

PETITION: 795

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	$ 551,200	$ 400,000
Improvements	$ 517,753	$ 517,753
Personal property		
ASSESSED VALUE	**$ 1,068,953**	**BOE VALUE** **$ 917,753**

Date of hearing: June 10, 2019 Recording ID# Lepoff

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:
- Wayne Lepoff

Assessor:
- None

FACTS AND FINDINGS

The subject property is a two story residence with 3,169 square feet, built in 1995 and is of very good construction quality located on .22 acres.

The appellant stated that the interior of the home needs extensive remodeling as it was built at a spec house with a $74 per square foot build cost. There is riverfront property down the street that is larger than the subject yet is assessed at a much lesser value. Five comparable sales were submitted [#87350-020 sold for $466,000 in October 2017; #92232-638 sold for $613,000 in May 2017; #92232-628 sold for $649,000 in June 2018; (the next two were verbally read and are also waterfront properties) #166947-000 sold for $1,200,000 in April 2018; and #92009-808 sold for $2,300,000 in April 2019].

The appellant requested a value of $699,000.

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

Using a ratio of land assessed value to total assessed value applied to the sale price of properties #166947-000 and #92009-808 and taking into account the properties are 2.5 and 3.3 times the size of the subject property indicates a much lower land value for the subject property. Also taking into account the subject may have better access to the water than the two comparable properties, the land value for the subject property indicates a value of $400,000. When added to the assessed value of the improvements, a value of the $917,753 is indicated.

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 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 $917,753 as of January 1, 2018.

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

Mailed on June 18, 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: GUIDICE, AARON C

Aaron Guidice
208 North Knoxville Way
Vancouver, WA 98664

ACCOUNT NUMBER: 37911-975

PROPERTY LOCATION: 208 North Knoxville Way
Vancouver, WA

PETITION: 796

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	$ 108,160	$ 108,160
Improvements	$ 340,433	$ 256,840
Personal property		
ASSESSED VALUE	**$ 448,593**	**BOE VALUE** **$ 365,000**

Date of hearing: June 10, 2019 Recording ID# Guidice

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:
- Aaron Guidice

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,317 square feet, built in 1959 and is of average construction quality located on .21 acres.

The appellant stated that homes similar to his sell for below the assessed value. Nine sales were submitted [#37915-999 sold for $295,000 in January 2018; #37911-498 sold for $270,000 in November 2017; #37912-797 sold for $340,000 in November 2017; #37911-785 sold for $334,000 in August 2017; #37913-080 sold for $415,000 in March 2018; #37911-151 sold for $397,000 in April 2018; #37911-162 sold for $377,500 in November 2017; #37912-462 sold for $428,700 in April 2018; and #37911-440 sold for $385,000 in December 2017]. The average square foot value is $140.

The appellant requested a value of $365,000.

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

The appellant's comparable sales support the requested value.

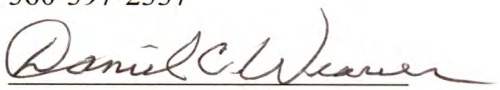
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the lack of information 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 $365,000 as of January 1, 2018.

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

Mailed on June 18, 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: VILLARREAL, VIRGINIA

Virginia Villarreal
5565 East Evergreen Blvd.
Vancouver, WA 98661

ACCOUNT NUMBER: 35770-270

PROPERTY LOCATION: 5565 East Evergreen Blvd.
Vancouver, WA

PETITION: 1157

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	$ 0	$ 0
Improvements	$ 185,003	$ 167,000
Personal property		
ASSESSED VALUE	**$ 185,003**	**BOE VALUE** **$ 167,000**

Date of hearing: June 10, 2019 Recording ID# Villarreal

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:
- Virginia Villarreal

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 913 square feet, built in 1972 and is of average construction quality located in Shorewood East.

The appellant stated that an appraisal was performed by William Reese of B & D Appraisal listing a value of $167,000 as of July 2017.

The appellant requested a value of $167,000.

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

The fee appraisal supports the requested value.

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 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 $167,000 as of January 1, 2018.

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

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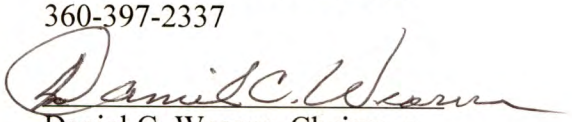
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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