



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: BIRCK, JONATHAN D & BIRCK, KAREN J

Jonathan & Karen Birck
4100 NW 188th Street
Ridgefield, WA 98642

ACCOUNT NUMBER: 180489-000

PROPERTY LOCATION: 4100 NW 188th Street
Ridgefield, WA

PETITION: 700

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	\$ 217,460	\$ 217,460
Improvements	\$ 591,732	\$ 490,486
Personal property		
ASSESSED VALUE	\$ 809,192	BOE VALUE \$ 707,946

Date of hearing: June 11, 2019 Recording ID# Birck

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:
Jonathan Birck

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,369 square feet, built in 2005 and is of good construction quality located on 5.18 acres.

The appellant stated that there are comparable homes that sold for less than the assessment. There are two adjacent properties that are in poor condition which lessens their value. Four comparable sales were submitted [#179428-000 sold for \$650,000 in January 2018; #179608-000 sold for \$723,500 in April 2018; #179662-000 sold for \$755,000 in October 2017; and #212559-005 sold for \$665,000 in June 2017].

The appellant requested a value of \$707,946.

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

The appellant's comparable sales support the requested value.

DECISION

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

Market value of the subject property is set at \$707,946 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: ANDERSON, JEFREY & ANDERSON, RHACELLE

Jefrey and Rhacelle Anderson
1537 NW 40th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 110186-484

PROPERTY LOCATION: 1537 NW 40th Avenue
Camas, WA

PETITION: 798

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	\$ 151,670	\$ 151,670
Improvements	\$ 296,104	\$ 191,330
Personal property		
ASSESSED VALUE	\$ 447,774	BOE VALUE \$ 343,000

Date of hearing: June 11, 2019 Recording ID# Anderson

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:
Jefrey Anderson 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 1,639 square feet and a 932 square foot basement, built in 1996 and is of average construction quality located on .3 acres.

The appellant stated that he does not have a view as the trees and brush have grown up and Camas does not maintain their easement. The next door neighbors do not keep their house or yard up and it is an eyesore. A new roof is needed at a cost of \$18,099 to \$23,936. The last four years the BOE has adjusted the value. Five comparable sales were submitted [#110186-444 sold for \$381,000 in January 2017; #92232-150 sold for \$346,500 in March 2017; #125008-108 sold for \$350,000 in October 2017; #90264-412 sold for \$362,000 in March 2017; and #125008-434 sold for \$327,160 in March 2019].

The appellant requested a value of \$343,000 (\$363,000 minus \$20,000 for the new roof).

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 cost to replace the roof support the requested value.

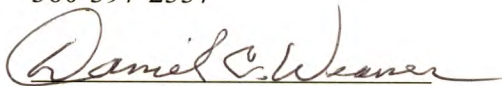
DECISION

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 \$343,000 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: ANGEL, THOMAS

Thomas Angel
15411 NE 17th Street
Vancouver, WA 98684

ACCOUNT NUMBER: 986038-050

PROPERTY LOCATION: 15411 NE 17th Street
Vancouver, WA

PETITION: 881

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	\$ 115,200	\$ 115,200
Improvements	\$ 431,748	\$ 431,748
Personal property		
ASSESSED VALUE	\$ 546,948	BOE VALUE \$ 546,948

Date of hearing: June 11, 2019 Recording ID# Angel

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 3,268 square feet, built in 2016 and is of good minus construction quality located on .15 acres.

The appellant stated on the petition that sales comparisons of homes in the same neighborhood and same new community in 2017 averaged \$486k for similar size and age. The property was purchased in October 2016 for \$463,493. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of \$486,861.

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 issue but there was no compelling evidence submitted.

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 \$546,948 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: BOWER, BYARD

Byard Bower
5565 East Evergreen Blvd. #3106
Vancouver, WA 98661

ACCOUNT NUMBER: 35770-267

PROPERTY LOCATION: 5565 East Evergreen Blvd. #3106
Vancouver, WA

PETITION: 882

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	\$ 238,311	\$ 210,000
Personal property		
ASSESSED VALUE	\$ 238,311	BOE VALUE \$ 210,000

Date of hearing: June 11, 2019 Recording ID# Bower

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:
Byard Bower

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 1,236 square feet, built in 1972 and is of average construction quality located in Shorewood East Condominiums.

The appellant stated that these condominiums were built in 1972 and require massive re-piping. This will cost each unit owner \$16,305. Four comparable sales were submitted [#35770-280 sold for \$209,000 in June 2018; #35770-287 sold for \$210,000 in March 2018; #35770-270 sold for \$167,000 in August 2018; and #35770-353 sold for \$150,000 in June 2017].

The appellant requested a value of \$210,000.

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 re-piping allowance supports the requested value.

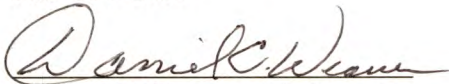
DECISION

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 \$210,000 as of January 1, 2018.

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

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1300 Franklin Street, Suite 650
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360-397-2337


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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: IRWIN, MICHAEL & IRWIN, BONNIE

Michael & Bonnie Irwin
17723 NE 192nd Avenue
Brush Prairie, WA 98606

ACCOUNT NUMBER: 204120-016

PROPERTY LOCATION: 17723 NE 192nd Avenue
Brush Prairie, WA

PETITION: 884

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	\$ 264,891	\$ 264,891
Improvements	\$ 734,509	\$ 645,109
Personal property		
ASSESSED VALUE	\$ 999,400	BOE VALUE \$ 910,000

Date of hearing: June 11, 2019 Recording ID# Irwin

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 Irwin

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,412 square feet and a 2,170 square foot basement, built in 1967 and is of good construction quality located on 9.19 acres.

The appellant stated there have been comparable sales in the last year that do not support the assessment. His pool is being valued at \$35,000 which it didn't cost that to put in. Many buyers do not want a pool. Four comparable sales were submitted [#191952-000 sold for \$850,000 in July 2018; #202552-000 sold for \$822,000 in June 2018; #195527-000 sold for \$640,000 in June 2018; and #207848-000 sold for \$740,000 in March 2018].

The appellant requested a value of \$809,000.

The assessor provided a list of 17 sales adjusted only for time, a 2018 property information card, a comparison of three assessor highlighted properties, the appellant's comparable properties and a cover letter recommending no change to the assessed value. The comparable properties do not clearly support the value of the subject property. In addition, the pool and metal building do not add to the property value. The value of the other outbuildings is not supported.

The appellant's comparable sales average square foot value of \$163 and the pool at zero value indicate a value of \$910,000.

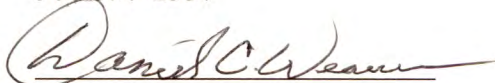
DECISION

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 \$910,000 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
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Vancouver, WA 98666-5000
360-397-2337


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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JNS INVESTMENT PROPERTIES 4 LLC

John Bailey
11027 SW 110th Place
Tigard, OR 97223

ACCOUNT NUMBER: 110173-994

PROPERTY LOCATION: 14319 NE 30th Street A
Vancouver, WA

PETITION: 610

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	\$ 124,375	\$ 124,375
Improvements	\$ 224,211	\$ 213,684
Personal property		
ASSESSED VALUE	\$ 348,586	BOE VALUE \$ 338,059

Date of hearing: June 11, 2019 Recording ID# JNS

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

Attendees:

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

Appellant:
John Bailey

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is six parcels #110173-994, #110173-995, #110173-996, #110173-997, #110173-998, and #110173-999, each with a townhouse style duplex with 1,140 square feet per side, were built in 1972 and are of fair quality construction located on .16 acres.

The appellant stated that the units are the same and he purchased all six in 2013 for a total sale price of \$900,000. He appealed the 2017 assessment and the assessor provided 31 sales to analyze. This year they provided three sales. For 2017 the BOE changed the value. There was no additional evidence submitted for Board consideration.

The appellant requested a value of \$266,000.

The assessor provided three sales adjusted only for time, a 2018 property information card and a cover letter recommending changing the assessed value from \$348,856 to \$338,059 for property #110173-994.

While the Board understands the argument, no solid evidence such as comparable sales were submitted for consideration.

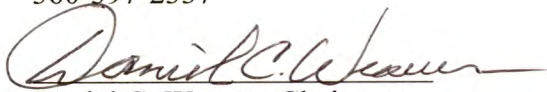
DECISION

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 \$338,059 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: JNS INVESTMENT PROPERTIES 4 LLC

John Bailey
11027 SW 110th Place
Tigard, OR 97223

ACCOUNT NUMBER: 110173-995

PROPERTY LOCATION: 14417 NE 30th Street
Vancouver, WA

PETITION: 611

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	\$ 124,375	\$ 124,375
Improvements	\$ 224,211	\$ 213,684
Personal property		
ASSESSED VALUE	\$ 348,586	BOE VALUE \$ 338,059

Date of hearing: June 11, 2019 Recording ID# JNS

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

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman

Lisa Bodner

John Marks

Appellant:

John Bailey

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is six parcels #110173-994, #110173-995, #110173-996, #110173-997, #110173-998, and #110173-999, each with a townhouse style duplex with 1,140 square feet per side, were built in 1972 and are of fair quality construction located on .16 acres.

The appellant stated that the units are the same and he purchased all six in 2013 for a total sale price of \$900,000. He appealed the 2017 assessment and the assessor provided 31 sales to analyze. This year they provided three sales. For 2017 the BOE changed the value. There was no additional evidence submitted for Board consideration.

The appellant requested a value of \$266,000.

The assessor provided three sales adjusted only for time, a 2018 property information card and a cover letter recommending changing the assessed value from \$348,856 to \$338,059 for property #110173-995.

While the Board understands the argument, no solid evidence such as comparable sales were submitted for consideration.

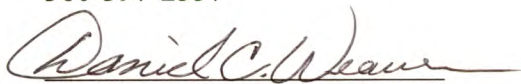
DECISION

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 \$338,059 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: JNS INVESTMENT PROPERTIES 4 LLC

John Bailey
11027 SW 110th Place
Tigard, OR 97223

ACCOUNT NUMBER: 110173-996

PROPERTY LOCATION: 14421 NE 30th Street
Vancouver, WA

PETITION: 612

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	\$ 124,375	\$ 124,375
Improvements	\$ 224,211	\$ 213,684
Personal property		
ASSESSED VALUE	\$ 348,586	BOE VALUE \$ 338,059

Date of hearing: June 11, 2019 Recording ID# JNS

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

Attendees:

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

Appellant:
John Bailey

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is six parcels #110173-994, #110173-995, #110173-996, #110173-997, #110173-998, and #110173-999, each with a townhouse style duplex with 1,140 square feet per side, were built in 1972 and are of fair quality construction located on .16 acres.

The appellant stated that the units are the same and he purchased all six in 2013 for a total sale price of \$900,000. He appealed the 2017 assessment and the assessor provided 31 sales to analyze. This year they provided three sales. For 2017 the BOE changed the value. There was no additional evidence submitted for Board consideration.

The appellant requested a value of \$266,000.

The assessor provided three sales adjusted only for time, a 2018 property information card and a cover letter recommending changing the assessed value from \$348,856 to \$338,059 for property #110173-996.

While the Board understands the argument, no solid evidence such as comparable sales were submitted for consideration.

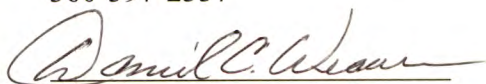
DECISION

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 \$338,059 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
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Vancouver, WA 98666-5000
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JNS INVESTMENT PROPERTIES 4 LLC

John Bailey
11027 SW 110th Place
Tigard, OR 97223

ACCOUNT NUMBER: 110173-997

PROPERTY LOCATION: 14317 NE 30th Street
Vancouver, WA

PETITION: 613

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	\$ 126,875	\$ 126,875
Improvements	\$ 227,821	\$ 215,513
Personal property		
ASSESSED VALUE	\$ 354,696	BOE VALUE \$ 342,388

Date of hearing: June 11, 2019 Recording ID# JNS

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

Attendees:

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

Appellant:
John Bailey

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is six parcels #110173-994, #110173-995, #110173-996, #110173-997, #110173-998, and #110173-999, each with a townhouse style duplex with 1,140 square feet per side, were built in 1972 and are of fair quality construction located on .16 acres.

The appellant stated that the units are the same and he purchased all six in 2013 for a total sale price of \$900,000. He appealed the 2017 assessment and the assessor provided 31 sales to analyze. This year they provided three sales. For 2017 the BOE changed the value. There was no additional evidence submitted for Board consideration.

The appellant requested a value of \$266,000.

The assessor provided three sales adjusted only for time, a 2018 property information card and a cover letter recommending changing the assessed value from \$354,696 to \$342,388 for property #110173-997.

While the Board understands the argument, no solid evidence such as comparable sales were submitted for consideration.

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 \$342,388 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.

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: JNS INVESTMENT PROPERTIES 4 LLC

John Bailey
11027 SW 110th Place
Tigard, OR 97223

ACCOUNT NUMBER: 110173-998

PROPERTY LOCATION: 14309 NE 30th Street
Vancouver, WA

PETITION: 614

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	\$ 126,875	\$ 126,875
Improvements	\$ 227,821	\$ 215,513
Personal property		
ASSESSED VALUE	\$ 354,696	BOE VALUE \$ 342,388

Date of hearing: June 11, 2019 Recording ID# JNS

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

Attendees:

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

Appellant:
John Bailey

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is six parcels #110173-994, #110173-995, #110173-996, #110173-997, #110173-998, and #110173-999, each with a townhouse style duplex with 1,140 square feet per side, were built in 1972 and are of fair quality construction located on .16 acres.

The appellant stated that the units are the same and he purchased all six in 2013 for a total sale price of \$900,000. He appealed the 2017 assessment and the assessor provided 31 sales to analyze. This year they provided three sales. For 2017 the BOE changed the value. There was no additional evidence submitted for Board consideration.

The appellant requested a value of \$266,000.

The assessor provided three sales adjusted only for time, a 2018 property information card and a cover letter recommending changing the assessed value from \$354,696 to \$342,388 for property #110173-998.

While the Board understands the argument, no solid evidence such as comparable sales were submitted for consideration.

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 \$342,388 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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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: JNS INVESTMENT PROPERTIES 4 LLC

John Bailey
11027 SW 110th Place
Tigard, OR 97223

ACCOUNT NUMBER: 110173-999

PROPERTY LOCATION: 14313 NE 30th Street
Vancouver, WA

PETITION: 615

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	\$ 126,875	\$ 126,875
Improvements	\$ 213,684	\$ 213,684
Personal property		
ASSESSED VALUE	\$ 340,559	BOE VALUE \$ 340,559

Date of hearing: June 11, 2019 Recording ID# JNS

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

Attendees:

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

Appellant:
John Bailey

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is six parcels #110173-994, #110173-995, #110173-996, #110173-997, #110173-998, and #110173-999, each with a townhouse style duplex with 1,140 square feet per side, were built in 1972 and are of fair quality construction located on .16 acres.

The appellant stated that the units are the same and he purchased all six in 2013 for a total sale price of \$900,000. He appealed the 2017 assessment and the assessor provided 31 sales to analyze. This year they provided three sales. For 2017 the BOE changed the value. There was no additional evidence submitted for Board consideration.

The appellant requested a value of \$266,000.

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

While the Board understands the argument, no solid evidence such as comparable sales were submitted for consideration.


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 \$340,559 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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