



# 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:** SEMENYUK, SERGEY V & SEMENYUK, IRINA

Sergey & Irina Semenyuk  
2520 NW 209<sup>th</sup> Street  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 179622-005

**PROPERTY LOCATION:** 2520 NW 209<sup>th</sup> Street  
Ridgefield, WA

**PETITION:** 775

**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	\$ 253,007	\$ 253,007
Improvements	\$ 407,967	\$ 299,993
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 660,974</b>	<b>BOE VALUE \$ 553,000</b>

Date of hearing: June 14, 2019 Recording ID# Semenyuk

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:  
Irina Semenyuk in person & Russian interpreter Narine by teleconference

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 3,006 square feet, built in 1998 and is of good construction quality located on 5 acres.

The appellant stated that there have been no improvements. The house was not taken care of properly. The floor on the first floor is rotten and there is water in the basement. An appraisal was performed by Q Financial Inc. in February 2016 listing a value of \$517,000. Six comparable sales were submitted [#209285-000 sold for \$500,000 in March 2018; #209731-000 sold for \$444,000 in June 2017; #180599-000 sold for \$580,000 in February 2018; #179887-000 sold for \$420,000 in May 2016; #180503-000 sold for \$493,000 in October 2015 and #179406-000 sold for \$430,000 in January 2015].

The appellant requested a value of \$553,000.

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

The appellant comparable sales support the requested value. Bids to fix the issues should be supplied for future appeals.

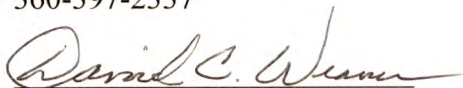
## DECISION

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 \$553,000 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](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:** SUGAR CREEK PROPERTIES LLC

Scott Fowlds  
PO Box 5903  
Vancouver, WA 98668

**ACCOUNT NUMBER:** 29375-052

**PROPERTY LOCATION:** 1414 Brandt Road A7  
Vancouver, WA

**PETITION:** 1228

**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	\$ 0	\$ 0
Improvements	\$ 102,493	\$ 102,493
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 102,493</b>	<b>BOE VALUE \$ 102,493</b>

Date of hearing: June 14, 2019 Recording ID# Fowlds 1228

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:  
Scott Fowlds

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 850 square feet, built in 1997 and is of fair plus construction quality located in Three Peaks Condominiums.

The appellant stated that there have been no updates or remodels to this unit. He would need to update in order to sell it. A Realtor.com estimate was listed suggesting a price of \$95,900 in July 2018. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of \$82,299.

The assessor provided a list of 422 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Four sales highlighted on the list ranged in adjusted sale price from \$104,250 to \$209,768.

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

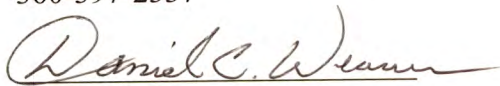
## DECISION

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 \$102,493 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:** FOWLDS, SCOTT

Scott Fowlds  
PO Box 5903  
Vancouver, WA 98668

**ACCOUNT NUMBER:** 62174-270

**PROPERTY LOCATION:** 2903 Van Allman Avenue  
Vancouver, WA

**PETITION:** 862

**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	\$ 123,607	\$ 123,607
Improvements	\$ 153,903	\$ 76,393
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 277,510</b>	<b>BOE VALUE \$ 200,000</b>

Date of hearing: June 14, 2019 Recording ID# Fowlds 862

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:  
Scott Fowlds

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 1,008 square feet, built in 1942 and is of fair construction quality located on .29 acres.

The appellant stated that there have been no updates or remodels to this property. He would need to update in order to sell it. It is located in a low income, depressed neighborhood. Three comparable sales were submitted [#62175-060 sold for \$195,000 in April 2016; #62174-240 sold for \$187,100 in April 2016; and #62174-030 sold for \$165,000 in October 2017]. A Realtor.com estimate was listed suggesting a price of \$198,680 in July 2018.

The appellant requested a value of \$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 support the requested value.

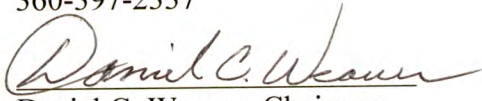
## DECISION

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 \$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 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:** SUGAR CREEK PROPERTIES LLC

Scott Fowlds  
PO Box 5903  
Vancouver, WA 98668

**ACCOUNT NUMBER:** 213808-100

**PROPERTY LOCATION:** 3424 South 3<sup>rd</sup> Way  
Ridgefield, WA

**PETITION:** 864

**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	\$ 75,075	\$ 75,075
Improvements	\$ 292,257	\$ 292,257
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 367,332</b>	<b>BOE VALUE \$ 367,332</b>

Date of hearing: June 14, 2019 Recording ID# Fowlds 864

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:  
Scott Fowlds

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 2,713 square feet, built in 2006 and is of fair plus construction quality located on .11 acres.

The appellant stated that there have been no updates or remodels to this unit. He would need to update in order to sell it. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of \$325,800

The assessor provided a list of 19 sales adjusted only for time, a 2018 property information card, a map, and a cover letter recommending no change to the assessed value.

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

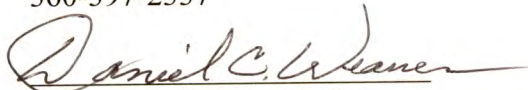
## DECISION

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 \$367,332 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:** SUGAR CREEK PROPERTIES LLC

Scott Fowlds  
PO Box 5903  
Vancouver, WA 98668

**ACCOUNT NUMBER:** 158449-178

**PROPERTY LOCATION:** 5264 NE 121<sup>st</sup> Avenue E9  
Vancouver, WA

**PETITION:** 865

**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	\$ 14,300	\$ 14,300
Improvements	\$ 152,160	\$ 152,160
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 166,460</b>	<b>BOE VALUE \$ 166,460</b>

Date of hearing: June 14, 2019 Recording ID# Fowlds 865

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:  
Scott Fowlds

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style condominium residence with 890 square feet, built in 2004 and is of fair plus construction quality located in One Lake Place Condominiums.

The appellant stated that there have been no updates or remodels to this unit. He would need to update in order to sell it. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of \$129,163

The assessor provided a cover letter recommending no change to the assessed value.

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

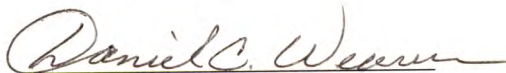
## DECISION

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 \$166,460 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:** SUGAR CREEK PROPERTIES LLC

Scott Fowlds  
PO Box 5903  
Vancouver, WA 98668

**ACCOUNT NUMBER:** 158449-044

**PROPERTY LOCATION:** 5264 NE 121<sup>st</sup> Avenue H49  
Vancouver, WA

**PETITION:** 866

**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	\$ 14,300	\$ 14,300
Improvements	\$ 137,924	\$ 137,924
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 152,224</b>	<b>BOE VALUE \$ 152,224</b>

Date of hearing: June 14, 2019 Recording ID# Fowlds 866

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:  
Scott Fowlds

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a two story condominium residence with 877 square feet, built in 2003 and is of fair plus construction quality located in One Lake Place Condominiums.

The appellant stated that there have been no updates or remodels to this unit. He would need to update in order to sell it. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of \$130,000.

The assessor provided a list of 422 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 documentary evidence was provided for Board 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 \$152,224 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:** SUGAR CREEK PROPERTIES LLC

Scott Fowlds  
PO Box 5903  
Vancouver, WA 98668

**ACCOUNT NUMBER:** 107979-016

**PROPERTY LOCATION:** 5700 NE 82<sup>nd</sup> Avenue A4  
Vancouver, WA

**PETITION:** 867

**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	\$ 25,000	\$ 25,000
Improvements	\$ 227,502	\$ 227,502
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 252,502</b>	<b>BOE VALUE \$ 252,502</b>

Date of hearing: June 14, 2019 Recording ID# Fowlds 867

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:  
Scott Fowlds

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a split level condominium residence with 1,728 square feet and a 401 square foot basement, built in 2003 and is of average construction quality located in Amhurst Commons Condominiums.

The appellant stated that there have been no updates or remodels to this unit. He would need to update in order to sell it. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of \$220,937

The assessor provided no information.

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

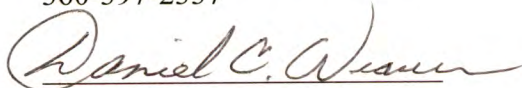
## DECISION

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 \$252,502 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:** SUGAR CREEK PROPERTIES LLC

Scott Fowlds  
PO Box 5903  
Vancouver, WA 98668

**ACCOUNT NUMBER:** 108780-014

**PROPERTY LOCATION:** 6111 NE 34<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 868

**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	\$ 34,707	\$ 34,707
Improvements	\$ 203,264	\$ 203,264
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 237,971</b>	<b>BOE VALUE \$ 237,971</b>

Date of hearing: June 14, 2019 Recording ID# Fowlds 868

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:  
Scott Fowlds

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story condominium residence with 1,186 square feet and a 327 square foot basement, built in 2006 and is of fair plus construction quality located in Cottage Home Estates Condominiums.

The appellant stated that there have been no updates or remodels to this unit. He would need to update in order to sell it. No comparable sales or costs to cure were submitted for Board consideration.

The appellant requested a value of \$175,512

The assessor provided a list of 359 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 documentary evidence was provided for Board consideration.

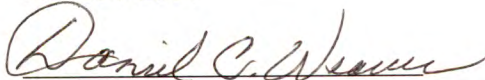
## DECISION

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 \$237,971 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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# 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:** HILLMAN, GREGORY & HILLMAN, MECHELE

Gregory & Mechele Hillman  
26607 NE Rawson Road  
Brush Prairie, WA 98606

**ACCOUNT NUMBER:** 205903-000

**PROPERTY LOCATION:** 26607 NE Rawson Road  
Brush Prairie, WA

**PETITION:** 902

**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	\$ 196,417	\$ 196,417
Improvements	\$ 364,581	\$ 350,685
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 560,998</b>	<b>BOE VALUE \$ 547,102</b>

Date of hearing: June 14, 2019 Recording ID# Hillman

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 3,324 square feet with a 1,218 square foot basement, built in 1991 and is of good construction quality located on 1.5 acres.

The appellant stated on the petition that the roof leaks, the wood windows leak and the exterior paint and deck have water damage on the south side which is being assessed. The maintenance needed devalues the house. As money becomes available the maintenance is completed. A roofing estimate was provided from Buena Vista Roofing, Inc. listing a cost of \$21,896.80.

The appellant requested a value of \$496,417.

The assessor provided a list of 201 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$560,998 to \$547,102. Five properties highlighted on the list ranged in adjusted sale price from \$590,688 to \$658,007.

The assessor's recommended value is reasonable.

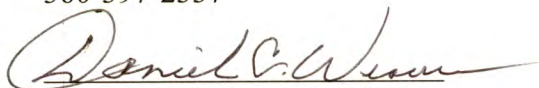
## DECISION

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 \$547,102 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](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:** HIGGINS, DONALD & HIGGINS, DORCAS

Donald and Dorcas Higgins  
18209 NE Cedar Drive  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 119202-004

**PROPERTY LOCATION:** 18209 NE Cedar Drive  
Battle Ground, WA

**PETITION:** 907

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 157,600	\$ 157,600
Improvements	\$ 763,444	\$ 650,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 921,044</b>	<b>BOE VALUE \$ 807,600</b>

Date of hearing: June 14, 2019 Recording ID# Higgins

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 3,893 square feet and a 1,163 square foot basement, built in 1977 and is of very good minus construction quality located on .76 acres.

The appellant stated on the petition that there are no comparable sales that support the assessed value. The house is twenty two years old and has synthetic stucco on the exterior. The central floor has 7.5 foot ceilings. There are also cracks in the walls. Four comparable sales were submitted [#118254-956 sold for \$800,000 in August 2017; #194111-038 sold for \$680,000 in November 2017; #236261-000 sold for \$765,000 in July 2017; and #201828-008 sold for \$800,000 in January 2018].

The appellant requested a value of \$807,600.

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 condition of the property support the requested value.

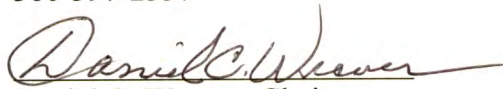
## DECISION

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 \$807,600 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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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** JORDAN III, JESSE & JORDAN, SUSAN

Jesse and Susan Jordan III  
1220 NW 23<sup>rd</sup> Avenue Unit A5  
Camas, WA 98607

**ACCOUNT NUMBER:** 90264-098

**PROPERTY LOCATION:** 1220 NW 23<sup>rd</sup> Avenue Unit A5  
Camas, WA

**PETITION:** 906

**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	\$ 27,929	\$ 27,929
Improvements	\$ 371,561	\$ 321,971
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 399,490</b>	<b>BOE VALUE \$ 349,900</b>

Date of hearing: June 14, 2019 Recording ID# Jordan

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

**Attendees:**

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

Appellant:  
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 2,003 square feet and a 1,659 square foot basement, built in 1992 and is of average construction quality located Summit Hill Condominiums.

The appellant stated on the petition that another Summit Hill Condo the same size and vintage as theirs just sold for \$349,900. Clearly this is the fair market value of their unit as well. #90264-202 sold for \$349,900 in July 2018.

The appellant requested a value of \$349,900.

The assessor provided a list of 422 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Three sales were separated to show values ranging from \$238,388 to \$349,900.

The appellant comparable property supports the requested value.

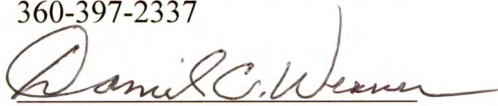
## DECISION

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 \$349,900 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:** KEHOE, CHRISTOPHER ALLEN

Christopher Kehoe  
16015 NE 39<sup>th</sup> Street  
Vancouver, WA 98682

**ACCOUNT NUMBER:** 164294-002

**PROPERTY LOCATION:** 16015 NE 39<sup>th</sup> Street  
Vancouver, WA

**PETITION:** 901

**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	\$ 137,813	\$ 137,813
Improvements	\$ 390,058	\$ 390,058
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 527,871</b>	<b>BOE VALUE \$ 527,871</b>

Date of hearing: June 14, 2019 Recording ID# Kehoe

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:  
Christopher Kehoe

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a two story residence with 2,332 square feet, built in 1908 and is of good construction quality located on .34 acres.

The appellant stated he has appealed this property for five years now. He had an independent appraisal done in 2015 listing a value of \$372,000. There is a lot of deferred maintenance so the structure value should have gone down. He checked Realtor.com and found they value his at \$425,000. There were others nearby valued in the low 400's. He had a list of homes for sale but no sales. The Board cannot consider for sale properties.

The appellant requested a value of \$458,480.

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 comparable sales were submitted for Board consideration.

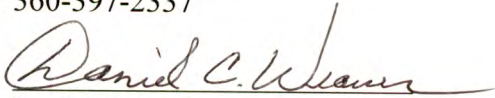
### DECISION

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 \$527,871 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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