



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: BELT, LANSING C & BELT, JACQUELINE L TRUSTEES

Lansing & Jacqueline Belt
16820 NE 226th Circle
Battle Ground, WA 98604

ACCOUNT NUMBER: 229240-012

PROPERTY LOCATION: 16820 NE 226th Circle
Battle Ground, WA

PETITION: 519

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	\$ 202,400	\$ 202,400
Improvements	\$ 417,817	\$ 309,577
Personal property		
ASSESSED VALUE	\$ 620,217	BOE VALUE \$ 511,977

Date of hearing: June 24, 2019 Recording ID# Belt

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

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Dick Riley
John Marks

Appellant:
Lansing and Jacqueline Belt

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,526 square feet, built in 2002 and is of good minus construction quality located on 2.50 acres.

The appellant stated that the assessed value went up 15.7% from last year. There have been no improvements since the last assessment. Property values in Battle Ground increased 5.7% – 9.4%. Nine comparable sales were submitted [#229232-000 sold for \$459,900 in November 2017; #226505-000 sold for \$464,900 in November 2017; #224102-015 sold for \$501,000 in December 2017; #226856-004 sold for \$425,000 in May 2017; #121292-012 sold for \$488,000 in April 2019; #191945-000 sold for \$459,900 in March 2019; #221254-005 sold for \$435,000 in January 2019; #223003-000 sold for \$475,000 in March 2019; and #195736-000 sold for \$490,000 in April 2019].

The appellant requested a value of \$511,977.

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 value requested by the appellant.

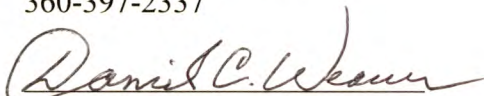
DECISION

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 \$511,977 as of January 1, 2018.

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

Mailed on July 8, 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: BOWER, DANIEL & BOWER, PATRICIA

Daniel & Patricia Bower
19319 NE 8th Street
Camas, WA 98607

ACCOUNT NUMBER: 176149-010

PROPERTY LOCATION: 19319 NE 8th Street
Camas, WA

PETITION: 1410

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	\$ 215,873	\$	215,873
Improvements	\$ 273,157	\$	273,157
Personal property			
ASSESSED VALUE	\$ 489,030	BOE VALUE	\$ 489,030

Date of hearing: June 24, 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
Dick Riley
John Marks

Appellant:
Daniel Bower

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,356 square feet, built in 1984 and is of average minus construction quality located on 1.40 acres.

The appellant stated that he lives across 192nd and across from the English gravel pit and the shooting range. These businesses are growing and the noise is constant. There are guns shots all day long seven days a week. He is also concerned about the water safety as there has never been a lead abatement study. There is also a newly built truck parking lot across the street. His property value is not going up and it was built as a spec home. 192nd street is so busy and congested now. There were no comparable sales submitted for Board consideration.

The appellant requested a value of \$366,000.

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 and noise nuisance issues, recent comparable sales were not submitted to validate a change to the assessed value.

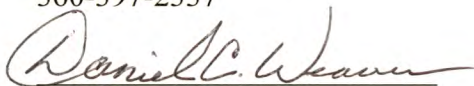
DECISION

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

Certified value of the subject property is sustained at \$489,030 as of January 1, 2018.

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

Mailed on July 8, 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: LARDIE, KIM A & LARDIE, MARIA D TRUSTEES

Kim and Maria Lardie
14205 NW 53rd Court
Vancouver, WA 98685

ACCOUNT NUMBER: 986032-947

PROPERTY LOCATION: 14205 NW 53rd Court
Vancouver, WA

PETITION: 910

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 177,100	\$ 177,100
Improvements	\$ 502,430	\$ 415,300
Personal property		
ASSESSED VALUE	\$ 679,530	BOE VALUE \$ 592,400

Date of hearing: June 24, 2019 Recording ID# Lardie

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

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Dick Riley
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 3,437 square feet, built in 2015 and is of good construction quality located on .38 acres.

The appellant stated on the petition that there are comparable sales in close proximity to their home and have the same land size. The first comparable is the most recent sale. Four comparable sales were submitted [#986038-837 sold for \$592,400 in August 2017; #986035-614 sold for \$590,000 in January 2017; #986036-887 sold for \$570,000 in August 2017; and #986031-190 sold for \$619,000 in June 2017].

The appellant requested a value of \$592,400.

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

Market value of the subject property is set at \$592,400 as of January 1, 2018.

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

Mailed on July 8, 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: PEAK, YONG HEA & YUM, YEON SOOK

Yong Hea Peak & Yeon Sook Yum
18008 NE 27th Street
Vancouver, WA 98684

ACCOUNT NUMBER: 172243-134

PROPERTY LOCATION: 18008 NE 27th Street
Vancouver, WA

PETITION: 916

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	\$ 140,800	\$ 140,800
Improvements	\$ 285,328	\$ 285,328
Personal property		
ASSESSED VALUE	\$ 426,128	BOE VALUE \$ 426,128

Date of hearing: June 24, 2019 Recording ID# Wills

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

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Dick Riley
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,460 square feet, built in 1998 and is of average plus construction quality located on .14 acres.

The appellant stated on the petition that the nineteen homes nearby that sold recently were used to determine the value of their home and that is not right. One home is listed at around \$450,000 and theirs is valued at \$426,128 city value. Nearby homes market values are only slightly higher than their homes listed city value. Two sales were listed [#17225-020 sold for \$490,000 in November 2018; and #172240-016 sold for \$520,000 in August 2018]. These two homes have built in theater, Jacuzzi, granite and that is why those homes exaggerate the value of nearby homes. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$380,000.

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 concern, no compelling evidence was submitted.

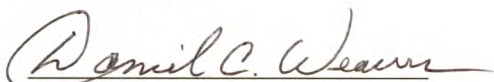
DECISION

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 \$426,128 as of January 1, 2018.

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

Mailed on July 8, 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: ENOKSEN, KURTIS

Kurtis Enoksen
4242 NW Sierra Drive
Camas, WA 98607

ACCOUNT NUMBER: 110186-530

PROPERTY LOCATION: 4242 NW Sierra Drive
Camas, WA

PETITION: 912

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	\$ 140,500	\$ 140,500
Improvements	\$ 441,928	\$ 399,774
Personal property		
ASSESSED VALUE	\$ 582,428	BOE VALUE \$ 540,274

Date of hearing: June 24, 2019 Recording ID# Enoksen

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

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Dick Riley
John Marks

Appellant:
Kurtis Enoksen

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,786 square feet and a 1,296 square foot basement, built in 2004 and is of good minus construction quality located on .21 acres.

The appellant stated that four years ago he appealed and the BOE changed his value to the purchase price. His house value is much lower than any comparable sales due to the fact it needs tens of thousands to complete unfinished areas and to correct erroneous construction issues. Three comparable sales were submitted [#90264-638 sold for \$539,000 in May 2018; #90264-622 sold for \$565,000 in February 2018; and #90264-642 sold for \$550,000 in December 2017].

The appellant requested a value of \$499,509.

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

The comparable properties, especially #90264-622 at \$175.60 per square foot, indicates a value of \$540,274 based on the subject 3,082 square feet.

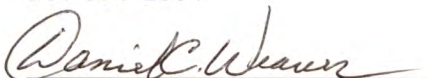
DECISION

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 \$540,274 as of January 1, 2018.

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

Mailed on July 8, 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: MCCOY, MARCELLA L & RUA, JOHN P

Marcella McCoy & John Rua
40409 NE Miller Road
Washougal, WA 98671

ACCOUNT NUMBER: 140848-005

PROPERTY LOCATION: 40409 NE Miller Road
Washougal, WA

PETITION: 913

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	\$ 227,008	\$ 227,008
Improvements	\$ 310,337	\$ 262,992
Personal property		
ASSESSED VALUE	\$ 537,345	BOE VALUE \$ 490,000

Date of hearing: June 24, 2019 Recording ID# McCoy & Rua

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

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Dick Riley
John Marks
Appellant:
Marcella McCoy 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 1,852 square feet, built in 2017 and is of average construction quality located on 6 acres.

The appellant stated that she had contacted a realtor and had several comparable sales. Nine comparable sales were submitted but two were in Skamania County [14113-000 sold for \$469,000 in September 2017; #129642-000 sold for \$485,000 in April 2018; #143493-000 sold for \$488,000 in January 2018; #174533-000 sold for \$453,000 in November 2017; #139907-000 sold for \$482,500 in August 2018; #141975-005 sold for \$475,000 in July 2018; and #129209-000 sold for \$495,000 in July 2018]. A fee appraisal was performed by Aaron Morrissey and Patrick Cole of Cole and Company Appraisal Services as of April 2019 listing a value of \$524,000.

The appellant requested a value of \$479,410.

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 indicate a value of \$490,000, especially the value of the one level comparable sales.

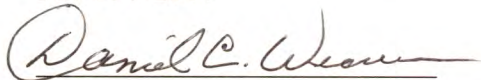
DECISION

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 \$490,000 as of January 1, 2018.

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

Mailed on July 8, 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: KEALOHA, SCOTT J & KEALOHA, KELLY M

Scott and Kelly Kealoha
858 West X Street
Washougal, WA 98671

ACCOUNT NUMBER: 123003-036

PROPERTY LOCATION: 858 West X Street
Washougal, WA

PETITION: 917

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	\$ 147,750	\$ 147,750
Improvements	\$ 377,250	\$ 292,250
Personal property		
ASSESSED VALUE	\$ 525,000	BOE VALUE \$ 440,000

Date of hearing: June 24, 2019 Recording ID# Kealoha

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

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Dick Riley
John Marks
Appellant:
Kelly Kealoha 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 1,708 square feet and a 1,277 square foot basement, built in 2001 and is of average plus construction quality located on .152 acres.

The appellant stated that they built their home in 2001 and at that time they were the only house on the street. Since then other homes have been built and they are much nicer with views and high end finishes. They had extensive water damage from disintegrating PVC pipe. They still have holes in the walls from the fixes. Re-piping cost \$16,003. Four comparable sales were submitted [#123003-046 sold for \$415,000 in July 2017; #96158-944 sold for \$409,900 in June 2018; #134140-360 sold for \$479,900 in June 2018; and #132837-002 sold for \$360,000 in July 2018].

The appellant requested a value of \$391,000.

The assessor provided a list of 101 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$548,017 to \$525,000.

The appellant and assessor's comparable sales and the 2019 assessed value of \$455,657 less the cost to cure plumbing indicates a value of \$440,000.

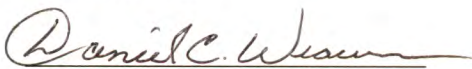
DECISION

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 \$440,000 as of January 1, 2018.

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

Mailed on July 8, 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: KULCHITSKIY-GUST, ROMAN & KULTCHITSKIY-GUST, ASYA

Roman & Asya Kulchitskiy
11704 NE 102nd Avenue
Vancouver, WA 98662

ACCOUNT NUMBER: 199637-002

PROPERTY LOCATION: 11704 NE 102nd Avenue
Vancouver, WA

PETITION: 919

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	\$ 274,775	\$ 274,775
Improvements	\$ 405,672	\$ 405,672
Personal property		
ASSESSED VALUE	\$ 680,447	BOE VALUE \$ 680,447

Date of hearing: June 24, 2019 Recording ID# Kulchitskiy

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

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Dick Riley
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 2,760 square feet, built in 1997 and is of good construction quality located on 1.65 acres.

The appellant stated on the petition that according to Zillow, median listing price of homes in their zip code is \$181 per square foot, while Vancouver is \$209 per square foot. More than half of the lot does not have an irrigation system and a portion of the lot is a water runoff draining area. Four comparable sales were submitted [#198317-005 sold for \$500,000 in February 2018; #198313-015 sold for \$507,000 in February 2018; #199637-026 sold for \$840,000 in October 2016; and #198312-000 sold for \$561,991 in September 2015].

The appellant requested a value of \$585,000.

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 are in lower value areas and two sales were too old to be considered.

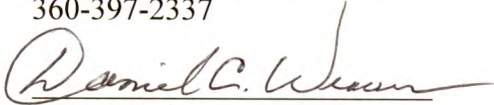
DECISION

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 \$680,447 as of January 1, 2018.

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

Mailed on July 8, 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: LEONHARDT, DAVID & KRAEMER-LEONHARDT,
MELISSA, TRUSTEES

David & Melissa Leonhardt
1803 NW 140th Circle
Vancouver, WA 98685

ACCOUNT NUMBER: 118107-652

PROPERTY LOCATION: 1803 NW 140th Circle
Vancouver, WA

PETITION: 442

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	\$ 128,700	\$ 128,700
Improvements	\$ 366,998	\$ 366,998
Personal property		
ASSESSED VALUE	\$ 495,698	BOE VALUE \$ 495,698

Date of hearing: June 24, 2019 Recording ID# Leonhardt

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

Attendees:

Board of Equalization Members:
Daniel C. Weaver, Chairman
Dick Riley
John Marks

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,455 square feet, built in 1990 and is of good construction quality located on .32 acres.

The appellant stated on the petition that there are 25 homes in Ridge Creek West with the exception of three homes, all of which are on larger lots and several with more square footage. Their home is assessed at the highest value by more than \$20,000. There are eight homes in our cul-de-sac with one exception, our home is valued \$20,000 - \$40,000 more than the neighbors. Lot no. 23 has been on the market for six weeks at the assessed value but it is not selling as that value is too high.

The appellant requested a value of \$468,000.

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 comparable sales or costs to cure were submitted for Board consideration.

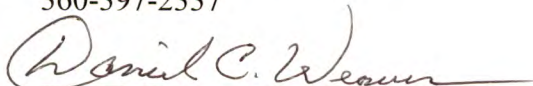
DECISION

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 \$495,698 as of January 1, 2018.

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

Mailed on July 8, 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.