



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: LYNCH, PATRICKC & LYNCH, NICOLE K

Patrick & Nicole Lynch
27100 NE 9th Street
Camas, WA 98607

ACCOUNT NUMBER: 175041-000

PROPERTY LOCATION: 27100 NE 9th Street
Camas, WA

PETITION: 970

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 234,990	\$ 234,990
Improvements	\$ 102,443	\$ 40,010
Personal property		
ASSESSED VALUE	\$ 337,433	BOE VALUE \$ 275,000

Date of hearing: June 26, 2019 Recording ID# Lynch

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:
Patrick Lynch

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 936 square feet, built in 1963 and is of fair construction quality located on 5.70 acres.

The appellant stated similar lots are selling in the \$146,000 to \$190,000 range. All of his structures need new roofs and remodeling. The house needs to be re piped, change out ceiling heat, aluminum windows replaced, kitchen cabinets are bad and kitchen needs updating. The assessor's sales support his value. Six comparable land sales were submitted [#137075-000 sold for \$157,500 in November 2018; #139625-000 sold for \$180,000 in June 2018; #178384-000 sold for \$253,000 in January 2018; #139628-000 sold for \$110,000 in March 2016; #170956-000 sold for \$155,000 in February, 2017; and #178638-000 sold for \$110,000]. Costs to cure total \$65,846.

The appellant requested a value of \$270,000.

The assessor provided a list of 113 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Six properties highlighted on the list ranged in adjusted sale price from \$227,480 to \$441,365.

The assessed value of \$337,433 minus the costs to cure of \$63,000 supports a change to the assessed value.

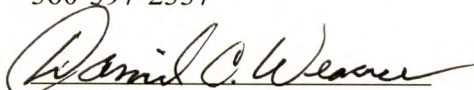
DECISION

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 \$275,000 as of January 1, 2018.

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

Mailed on July 9, 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: BYRNE, BRANDON S & BYRNE, JESSICA R

Brandon & Jessica Byrne
943 East Lucas Street
La Center, WA 98629

ACCOUNT NUMBER: 63472-910

PROPERTY LOCATION: 943 East Lucas Street
La Center, WA

PETITION: 1178

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 82,680	\$ 82,680
Improvements	\$ 484,927	\$ 422,320
Personal property		
ASSESSED VALUE	\$ 567,607	BOE VALUE \$ 505,000

Date of hearing: June 26, 2019 Recording ID# Byrne

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:
Brandon Byrne

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,665 square feet, built in 2005 and is of good construction quality located on .33 acres.

The appellant stated that they purchased the house in July of 2018 for \$510,000. An appraisal was submitted for review. It was performed by Porch Light Appraisals and listed a value of \$505,000 as of July 2018.

The appellant requested a value of \$505,000.

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

The fee appraisal and purchase price support the requested value.

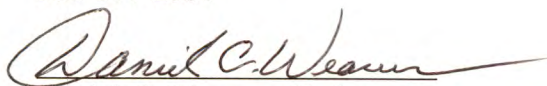
DECISION

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 \$505,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GIRTS, MICHELLE & VANCOEVERING, DARREL

Darrel VanCoeving & Michelle Girts
5406 NE 123rd Street
Vancouver, WA 98686-3498

ACCOUNT NUMBER: 198886-000

PROPERTY LOCATION: 5406 NE 123rd Street
Vancouver, WA

PETITION: 977

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 205,528	\$ 205,528
Improvements	\$ 406,745	\$ 359,472
Personal property		
ASSESSED VALUE	\$ 612,273	BOE VALUE \$ 565,000

Date of hearing: June 26, 2019 Recording ID# Girts VanCoeving

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

Attendees:

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

Appellant:
Michelle Girts & Darrel VanCoeving

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,900 square feet, built in 1989 and is of average plus construction quality located on 2.59 acres.

The appellant stated they found errors when studying the assessment. These are outlined in the evidence submitted. There is brick work that needs repair at a cost of \$7,000. The property also is encumbered with legal covenants associated with the deed that allows no development. Five comparable sales were submitted (last two are too old) [#117767-014 sold for \$510,000 in February 2017; #186393-000 sold for \$625,000 in June 2017; #186608-000 sold for \$348,973 in May 2017; #198807-015 sold for \$343,000 in November 2013; and #198886-005 sold for \$413,000 in December 2013].

The appellant requested a value of \$495,000.

The assessor provided a list of 63 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Five properties highlighted on the list ranged in adjusted sale price from \$455,700 to \$662,188.

The appellant's comparable sales and the assessor's highlighted sales support a value of \$565,000. The appellant's analysis of the issues related to the value of the property also helps support the reduced value.

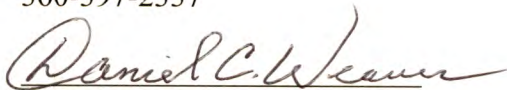
DECISION

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 \$565,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HATTEN, CORBETT B & HATTEN, KRISTEN L

Corbett & Kristen Hatten
PO Box 735
Washougal, WA 98671

ACCOUNT NUMBER: 142945-000

PROPERTY LOCATION: 31611 SE 17th Street
Washougal, WA

PETITION: 980

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	\$ 212,210	\$ 212,210
Improvements	\$ 373,983	\$ 373,983
Personal property		
ASSESSED VALUE	\$ 586,193	BOE VALUE \$ 586,193

Date of hearing: June 26, 2019 Recording ID# Hatten

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 ranch style residence with 2,674 square feet, built in 2006 and is of average construction quality located on 5.75 acres.

The appellant stated on the petition that they have made no improvements to the property this year. The property should have depreciated due to structural wear. The neighbor's house is a foreclosure property that has not sold and is up for auction. It is in very poor shape and should lower their value. Four comparable sales were submitted [#14293-600 sold for \$519,900 in September 2017; #82001402700 sold for \$399,900 in May 2018 (Skamania County); #141127-000 sold for \$500,000 in March 2018; and #142947-000 next door is up for auction].

The appellant requested a value of \$520,000.

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, the comparable sales were not convincingly comparable to the subject.


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 \$586,193 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PETERSON, BEN A & PROMBUT, CHANAI TRUSTEES

Ben Peterson & Chanai Prombut
18403 SE 37th Circle
Vancouver, WA 98683

ACCOUNT NUMBER: 92010-066

PROPERTY LOCATION: 18403 SE 37th Circle
Vancouver, WA

PETITION: 979

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	\$ 117,000	\$ 117,000
Improvements	\$ 309,965	\$ 276,000
Personal property		
ASSESSED VALUE	\$ 426,965	BOE VALUE \$ 393,000

Date of hearing: June 26, 2019 Recording ID# Peterson

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:
Ben Peterson and Chanai Probut

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,104 square feet, built in 1994 and is of average construction quality located on .2 acres.

The appellant stated that he compared his property to other sales of homes. Four comparable sales were submitted [#92007-024 sold for \$393,000 in February 2018; #92009-186 sold for \$407,900 in March 2017; #92009-182 sold for \$399,400 in June 2017; and #92002-427 sold for \$374,000 in October 2017].

The appellant requested a value of \$393,000.

The assessor provided no information.

The appellant's comparable sales supported 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 \$393,000 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

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DARLING, STEPHEN RAY & DARLING, ELIZABETH
MAY ET AL

Stephen & Elizabeth Darling
10514 NE 337th Street
La Center, WA 98629

ACCOUNT NUMBER: 221926-000

PROPERTY LOCATION: 10514 NE 337th Street
La Center, WA

PETITION: 982

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	\$ 215,467	\$ 215,467
Improvements	\$ 629,479	\$ 438,533
Personal property		
ASSESSED VALUE	\$ 844,946	BOE VALUE \$ 654,000

Date of hearing: June 26, 2019 Recording ID# Darling

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 ranch style residence with 2,922 square feet and a 1,641 square foot basement, built in 2001 and is of average construction quality located on 5.04 acres. There is also another ranch style building with 1,644 square feet with an attached garage and is of fair construction quality.

The appellant stated on the petition that the appraisals they have had in 2014 and 2016 have reflected values far below the assessed values. A submitted appraisal was performed by US Bank and listed a value of \$540,000 in February 2016. Four comparable sales were submitted [#259127-000 sold for \$532,932 in May 2017; #267057-000 sold for \$491,018 in August 2017; #278629-000 sold for \$575,948 in July 2017; and #230291-000 sold for \$495,188 in August 2017]. There are also finishing issues within the house.

The appellant requested a value of \$580,000.

The assessor provided no information.

The appraisal trended at the county wide rates for 2016 and 2017 reduced by lower value for the basement and ADU and further using the appellant's comparable sales indicate a value of \$654,000.

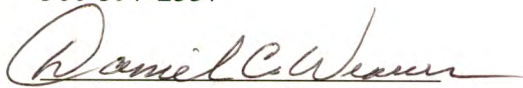
DECISION

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

Market value of the subject property is set at \$654,000 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

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: QURIQCHEE, SHAYMAA YA L & KOROKJI, HARITH
Y AL

Shaymaa Quriqchee & Harith Korokji
5806 NW 25th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 126048-110

PROPERTY LOCATION: 5806 NW 25th Avenue
Camas, WA

PETITION: 986

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 70,448	\$ 70,448
Improvements	\$ 309,928	\$ 279,552
Personal property		
ASSESSED VALUE	\$ 380,376	BOE VALUE \$ 350,000

Date of hearing: June 26, 2019 Recording ID# Quriqchee

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 condominium residence with 2,137 square feet, built in 2006 and is of average construction quality located in Stoneleaf Condominiums.

The appellant stated on the petition that they purchased the subject in October 2017 for \$350,000 which indicates fair market value. Three comparable sales were submitted [#126048-111 sold for \$380,000 in October 2017; #126048-116 sold for \$358,000 in June 2017; #126048-088 sold for \$380,000 in September 2016; and #126048-086 sold for \$400,000 in July 2016].

The appellant requested a value of \$333,227.

The assessor provided no information.

The purchase price supports a value of \$350,000


DECISION

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

Market value of the subject property is set at \$350,000 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

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