



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: MOSGROVE, JOSHUA MARK

Joshua Mosgrove
12602 NE 105th Court
Vancouver, WA 98662

ACCOUNT NUMBER: 30943-000

PROPERTY LOCATION: 810 Z Street
Vancouver, WA

PETITION: 904

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	\$ 74,637	\$ 74,637
Improvements	\$ 157,182	\$ 112,863
Personal property		
ASSESSED VALUE	\$ 231,819	BOE VALUE \$ 187,500

Date of hearing: July 8, 2019 Recording ID# Mosgrove

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:
Josh Mosgrove by teleconference

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 880 square feet, built in 1930 and is of fair plus construction quality located on .11 acres.

The appellant stated he is appealing two adjoining parcels #30943-000 and #31020-000. These are both rental properties. He purchased the two subject parcels in February 2017 for a combined value of \$235,000. The two parcels are as one. There is shared water and no parking area.

The appellant requested a value of \$185,510 and \$66,715 respectively.

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

Based on the purchase price and trending it forward at .85% (the 2107 trend developed by the assessor) for 10 months yields a value of \$187,500 and \$67,500 respectively.

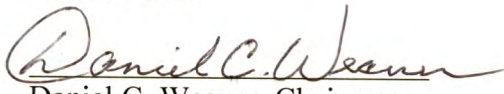
DECISION

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 \$187,500 as of January 1, 2018.

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

Mailed on July 15, 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: MOSGROVE, JOSHUA MARK

Joshua Mosgrove
12602 NE 105th Court
Vancouver, WA 98662

ACCOUNT NUMBER: 31020-000

PROPERTY LOCATION: 810 ½ Z Street
Vancouver, WA

PETITION: 905

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	\$ 75,628	\$ 45,085
Improvements	\$ 49,046	\$ 22,415
Personal property		
ASSESSED VALUE	\$ 124,674	BOE VALUE \$ 67,500

Date of hearing: July 8, 2019 Recording ID# Mosgrove

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:
Josh Mosgrove 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 483 square feet, built in 1930 and is of low construction quality located on .11 acres.

The appellant stated he is appealing two adjoining parcels #30943-000 and #31020-000. These are both rental properties. He purchased the two subject parcels in February 2017 for a combined value of \$235,000. The two parcels are as one. There is shared water and no parking area.

The appellant requested a value of \$185,510 and \$66,715 respectively.

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

Based on the purchase price and trending it forward at .85 (the 2017 trend developed by the assessor) for 10 months yields a value of \$187,500 and \$67,500 respectively.

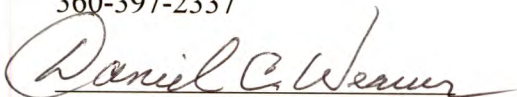
DECISION

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 \$67,500 as of January 1, 2018.

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

Mailed on July 15, 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: FILIBERTI, MARY JEAN & NEUSCHWANGER,
KENNETH E

Kenneth Neuschwanger
2002 NE 384th Court
Washougal, WA 98671

ACCOUNT NUMBER: 140682-000

PROPERTY LOCATION: 2002 NE 384th Court
Washougal, WA

PETITION: 769

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	\$ 252,252	\$ 252,252
Improvements	\$ 620,364	\$ 484,248
Personal property		
ASSESSED VALUE	\$ 872,616	BOE VALUE \$ 736,500

Date of hearing: July 8, 2019 Recording ID# Neuschwanger

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:
Kenneth Neuschwanger

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,678 square feet and a 968 square foot basement, built in 2003 and is of very good minus construction quality located on 5.11 acres.

The appellant stated that the property is located 20 minutes from the town of Washougal and shouldn't be compared to houses near town. Their home does not compare to the quality of the other homes in their neighborhood. Four comparable sales were submitted [#140681-000 sold for \$725,000 in June 2018 (next door); #140673-000 sold for \$625,000 in February 2018; #140679-000 sold for \$699,900 in March 2017; and #140645-000 sold for \$590,000 in August 2018].

The appellant requested a value of \$595,000.

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

Using the appellant's most comparable sales #140679-000 and #140645-000 with a \$202 per square foot value supports a value of \$736,500.

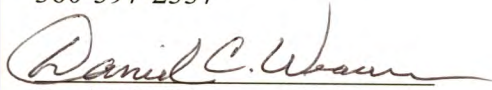
DECISION

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 \$736,500 as of January 1, 2018.

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

Mailed on July 15, 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: KRAIG, ROBERT

Robert Kraig
1413 NW 113th Street
Vancouver, WA 98685

ACCOUNT NUMBER: 189130-000

PROPERTY LOCATION: 1413 NW 113th Street
Vancouver, WA

PETITION: 993

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	\$ 118,839	\$ 118,839
Improvements	\$ 160,427	\$ 160,427
Personal property		
ASSESSED VALUE	\$ 279,266	BOE VALUE \$ 279,266

Date of hearing: July 8, 2019 Recording ID# Kraig

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

Attendees:

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

Appellant:
Robert Kraig

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,408 square feet, built in 1972 and is of average plus construction quality located on .24 acres.

The appellant stated that in 2016 he appealed and the Board set his value at \$220,000. He provided a spreadsheet with the assessment values of 2016, 2017, and 2018 and used the percent increase as a basis for adjustment of the 2018 value. The Board explained that they cannot consider assessed values, comparable sales need to be provided.

The appellant requested a value of \$260,112 on the petition but change to \$260,949 during the hearing.

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

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

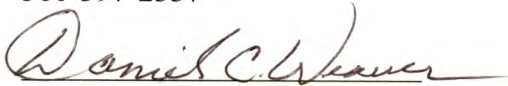
DECISION

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 \$279,266 as of January 1, 2018.

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

Mailed on July 15, 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: KUHLMEIER, STEVEN A & DOYON, ERIN E

Steven Kuhlmeier and Erin Doyon
908 West 17th Street
Vancouver, WA 98660

ACCOUNT NUMBER: 46520-000

PROPERTY LOCATION: 908 West 17th Street
Vancouver, WA

PETITION: 984

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	\$ 135,590	\$ 135,590
Improvements	\$ 175,898	\$ 175,898
Personal property		
ASSESSED VALUE	\$ 311,488	BOE VALUE \$ 311,488

Date of hearing: July 8, 2019 Recording ID# Kuhlmeier Doyon

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 1,195 square feet, built in 1920 and is of fair construction quality located on .13 acres.

The appellant stated on the petition that similar homes have recently sold in their neighborhood. Their assessment increased over 20% since the last year. No comparable sales or other documentary evidence was submitted for Board consideration

The appellant requested a value of \$272,280.

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.

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 \$311,488 as of January 1, 2018.

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

Mailed on July 15, 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: HOLM, FRED JR. & HOLM, CAROL

Fred & Carol Holm
34804 SE 1st Street
Washougal, WA 98671

ACCOUNT NUMBER: 141788-000

PROPERTY LOCATION: 34804 SE 1st Street
Washougal, WA

PETITION: 978

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	\$ 261,413	\$ 261,413
Improvements	\$ 241,417	\$ 188,587
Personal property		
ASSESSED VALUE	\$ 502,830	BOE VALUE \$ 450,000

Date of hearing: July 8, 2019 Recording ID# Holm

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:
Fred Holm & Tammie Hamilton (neighbor)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,394 square feet, built in 1987 and is of average construction quality located on 10 acres.

The appellant stated that only half of his property is useable. The other half is a steep slope and not accessible. Four comparable sales were submitted [#141561-000 sold for \$425,900 in June 2017; #143059-000 sold for \$420,000 in March 2017; #143466-000 sold for \$480,000 in April 2017; and #143260-005 sold for \$479,900 in June 2017]. Eleven other sales were added to the file as well.

The appellant requested a value of \$450,000.

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

Based on the fact that half of the parcel is not useable and the appellant's comparable sales, the requested value is supported.

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 \$450,000 as of January 1, 2018.

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

Mailed on July 15, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WISEGARVER, PAUL D & WISEGARVER, CAROLINE

Paul and Caroline Wisegarver
5200 Great Meadow Drive
San Diego, CA 92130

ACCOUNT NUMBER: 179673-000

PROPERTY LOCATION: 1807 NW 210th Circle
Ridgefield, WA

PETITION: 994

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	\$ 322,000	\$ 322,000
Improvements	\$ 666,021	\$ 378,000
Personal property		
ASSESSED VALUE	\$ 988,021	BOE VALUE \$ 700,000

Date of hearing: July 8, 2019 Recording ID# Wisegarver

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:
Noel Wisegarver 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 4,125 square feet, built in 1992 and is of very good minus construction quality located on 5 acres.

The appellant stated he performed a realtor's valuation for ad valorem purposes. Five sales were close by [#179608-000 sold for \$723,500 in April 2018; #179662-000 sold for \$755,000 in October 2017; #179428-000 sold for \$650,000 in February 2018; #179427-000 sold for \$780,000 in July 2018; and #179824-004 sold for \$684,500 in March 2017].

The appellant requested a value of \$700,000.

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

The realtor's valuation for ad valorem purposes provides comparable properties that supports the value requested by the appellant.

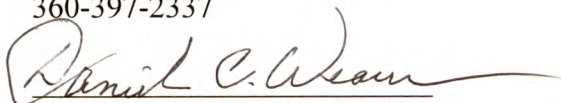
DECISION

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 \$700,000 as of January 1, 2018.

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

Mailed on July 15, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337



Daniel C weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

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e-mail: BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LOEHLEIN, DAWN

Dawn Loehlein
3604 East 14th Street
Vancouver, WA 98661

ACCOUNT NUMBER: 37300-570

PROPERTY LOCATION: 3604 East 14th Street
Vancouver, WA

PETITION: 996

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	\$ 150,525	\$ 150,525
Improvements	\$ 200,071	\$ 188,952
Personal property		
ASSESSED VALUE	\$ 350,596	BOE VALUE \$ 339,477

Date of hearing: July 8, 2019 Recording ID# Loehlein

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 1,360 square feet with a 1,360 basement, built in 1942 and is of fair plus construction quality located on .54 acres.

The appellant stated on the petition that the home was appraised in June 2016 and was valued at \$235,000. There have been no improvements to the home. Recent comparable sales in the area were “flipped homes”. The appraisal was performed by Kiesz & Associates listing a value of \$235,000 as of June 2016.

The appellant requested a value of \$260,471.

The assessor provided a list of 74 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$350,596 to \$339,477.

The assessor suggested value is recognized. No comparable sales from the appellant were submitted for Board consideration. The appraisal was performed three years ago.

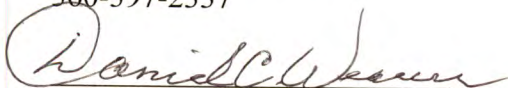
DECISION

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 \$339,477 as of January 1, 2018.

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

Mailed on July 15, 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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