



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: MACGOWAN, GREGORY K & MACGOWAN, KARIE

Gregory & Karie MacGowan
34817 SE Sunset View Road
Washougal, WA 98671

ACCOUNT NUMBER: 134172-000

PROPERTY LOCATION: 34817 SE Sunset View Road
Washougal, WA

PETITION: 997

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	\$ 183,336	\$ 183,336
Improvements	\$ 265,567	\$ 220,664
Personal property		
ASSESSED VALUE	\$ 448,903	BOE VALUE \$ 404,000

Date of hearing: July 10, 2019 Recording ID# MacGowan

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:
Gregory & Karie MacGowan

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,920 square feet, built in 1937 and is of good minus construction quality located on 1.07 acres.

The appellant stated the issue is the same as last year. The Washougal school district built a bus barn across the street from their home. This is loud early in the morning and afternoon, smells of diesel, lights shine in their windows, and a video demonstrated the issues.

The appellant requested a value of \$365,500.

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

The Board recognizes the problem from the video and has provided a 10% reduction for the issues. It is recommended that the appellant get a fee appraisal and ask for an evaluation of the problem.

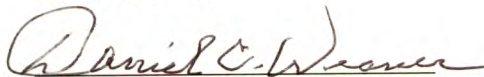
DECISION

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 \$404,000 as of January 1, 2018.

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

Mailed on July 17, 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: PETTIJOHN, KENNETH T & PETTIJOHN, DEENA L

Kenneth & Deena Pettijohn
18616 NE 198th Avenue
Brush Prairie, WA 98606

ACCOUNT NUMBER: 202154-004

PROPERTY LOCATION: 18616 NE 198th Avenue
Brush Prairie, WA

PETITION: 998

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 217,720	\$ 217,720
Improvements	\$ 367,180	\$ 334,283
Personal property		
ASSESSED VALUE	\$ 584,900	BOE VALUE \$ 552,003

Date of hearing: July 10, 2019 Recording ID# Pettijohn

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 1,995 square feet, built in 1990 and is of average construction quality located on 2.50 acres.

The appellant stated on the petition that there is old, falling down fencing that needs replacing. The back deck needs to be replaced and the house is only partially updated inside. The out buildings are not painted, only primer on them. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$519,738.

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 \$584,900 to \$552,003. Five sales highlighted on the list ranged in sale price from \$477,888 to \$578,550.

The assessor's suggested value is supported.

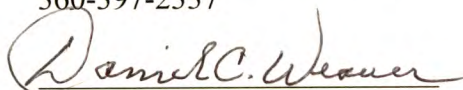
DECISION

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 \$552,003 as of January 1, 2018.

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

Mailed on July 17, 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: WILLIAMS, KENNETH H & WILLIAMS, CAROL B

Kenneth & Carol Williams
1738 NW 38th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 110186-458

PROPERTY LOCATION: 1738 NW 38th Avenue
Camas, WA

PETITION: 514

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 115,500	\$ 115,500
Improvements	\$ 351,185	\$ 294,500
Personal property		
ASSESSED VALUE	\$ 466,685	BOE VALUE \$ 410,000

Date of hearing: July 10, 2019 Recording ID# Williams

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 & Carol Williams

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,519 square feet, built in 1995 and is of average plus construction quality located on .206 acres.

The appellant stated homes on their street have sold for less. They are two and three stories and have views of Lacamas Lake. Their home is the only ranch on the street and has no view. The jetted tub and sprinkler system do not work. Six comparable sales were submitted [#138963-000 sold for \$400,000 in December 2017; #81505-000 sold for \$395,000 in June 2018; #139879-000 sold for \$380,000 in October 2017; #110186-462 sold for \$369,000 in May 2016; #110186-456 sold for \$375,000 in July 2017; and #110186-460 sold for \$362,000 in July 2015].

The appellant requested a value of \$376,007.

The assessor provided a list of 108 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 \$392,770 to \$455,585.

The appellant and assessor's list of comparable sales (#177669-102 and #90264-412) and the issues that need to be resolved support a value of \$410,000


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 \$410,000 as of January 1, 2018.

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

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The Board of Equalization
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: MEISNER, WILLIAM K

William Meisner
21504 NE 176th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 201749-000

PROPERTY LOCATION: 21504 NE 176th Avenue
Battle Ground, WA

PETITION: 333

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	\$ 225,000	\$ 225,000
Improvements	\$ 33,038	\$ 33,038
Personal property		
ASSESSED VALUE	\$ 258,038	BOE VALUE \$ 258,038

Date of hearing: July 10, 2019 Recording ID# Meisner

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:
William Meisner

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style manufactured home residence with 1,440 square feet, built in 1980 and is of average construction quality located on 5 acres.

The appellant stated most of the property is un-useable since there are swamp areas, a septic drain field and a spring. A map was provided to show these areas. He felt the value on the structure was alright. There was no other documentary evidence submitted for Board consideration.

The appellant requested a value of \$165,000.

The assessor provided a list of 69 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 submitted. The assessor should reexamine the property for low, swamp or creek areas.

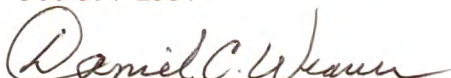
DECISION

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 set at \$258,038 as of January 1, 2018.

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

Mailed on July 17, 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: PHILLIPS, ROBERT M & PHILLIPS, BONG S

Robert & Bong Phillips
1404 SE 141st Avenue
Vancouver, WA 98683-7551

ACCOUNT NUMBER: 114728-238

PROPERTY LOCATION: 1404 SE 141st Avenue
Vancouver, WA

PETITION: 572

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	\$ 96,525	\$ 96,525
Improvements	\$ 186,466	\$ 186,466
Personal property		
ASSESSED VALUE	\$ 282,991	BOE VALUE \$ 282,991

Date of hearing: July 10, 2019 Recording ID# Phillips

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 Phillips

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,440 square feet, built in 1976 and is of fair plus construction quality located on .187 acres.

The appellant stated that the house has all original interior. A house that has not been renovated is not valued the same as a house that needs renovation. A new roof is needed, windows and doors are original, new siding is needed, and the electrical service is original too and needs updating. He had bids at one point and at today's rates it would be at least \$70,000 to fix and update. No bids for costs to cure or comparable sales were submitted for Board consideration.

The appellant requested a value of \$180,000.

The assessor provided a list of 85 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value. Eight sales highlighted on the list ranged in adjusted sale price from \$272,048 to \$309,225.

While the Board understands the argument, bids are necessary for an adjustment to the valuation.

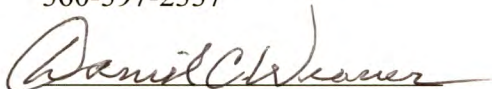
DECISION

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 \$282,991 as of January 1, 2018.

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

Mailed on July 17, 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: GRAHAM, PAMELA

Pamela & Michael Graham
PO Box 246
Battle Ground, WA 98604

ACCOUNT NUMBER: 233751-010

PROPERTY LOCATION: 20809 NE 267th Street
Battle Ground, WA

PETITION: 1096

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	\$ 180,824	\$ 180,824
Improvements	\$ 79,877	\$ 79,877
Personal property		
ASSESSED VALUE	\$ 260,701	BOE VALUE \$ 260,701

Date of hearing: July 10, 2019 Recording ID# Graham

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:

Pamela Graham by teleconference

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style manufactured home residence with 1,722 square feet, built in 1997 and is of average construction quality located on 1.23 acres.

The appellant stated that she requested the assessor's valuation information but never received it. She felt that the home value should not be increasing. It was also mentioned there is an easement for utility access 30' x 294' that should be recognized. Four comparable sales were submitted [#230777-000 sold for \$135,564 in August 2017; #986027-553 sold for \$170,000 in March 2017; #201409-000 sold for \$223,275 in November 2017; and #120112-000 sold for \$132,500 in February 2017].

The appellant requested a value of \$235,000.

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 compelling evidence was submitted. The easement should be taken into consideration by the assessor's office and may qualify as a manifest error to create an adjustment of prior years.

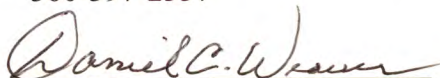
DECISION

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 \$260,701 as of January 1, 2018.

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

Mailed on July 17, 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: BRANNIGAN, MONICA & BRANNIGAN, WILLIAM A

William & Monica Brannigan
23320 NE 271st Court
Battle Ground, WA 98604

ACCOUNT NUMBER: 237022-000

PROPERTY LOCATION: 23320 NE 271st Court
Battle Ground, WA

PETITION: 1095

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	\$ 207,450	\$ 207,450
Improvements	\$ 409,897	\$ 409,897
Personal property		
ASSESSED VALUE	\$ 617,347	BOE VALUE \$ 617,347

Date of hearing: July 10, 2019 Recording ID# Brannigan

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:
William Brannigan

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 2,992 square feet, built in 2005 and is of good construction quality located on 5 acres.

The appellant stated that he was on vacation till June 15th and missed the deadline to submit additional evidence. Two sales were submitted [#201188-010 sold for \$590,000 in March 2018; and #235842-000 sold for \$560,000 in October 2017]. The property was purchased for \$625,000 in June 2017.

The appellant requested a value of \$563,642.

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

The property was purchased for \$625,000 in June 2017, more than the assessment.

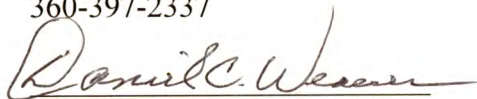
DECISION

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 \$617,347 as of January 1, 2018.

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

Mailed on July 17, 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: PLANTENBERG, ERIC JAMES & PLANTENBERG,
SABRINA ANN

Eric & Sabrina Plantenberg
2800 NE 252nd Avenue
Camas, WA 98607

ACCOUNT NUMBER: 174080-000

PROPERTY LOCATION: 2800 NE 252nd Avenue
Camas, WA

PETITION: 1097

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	\$ 209,800	\$ 209,800
Improvements	\$ 277,283	\$ 277,283
Personal property		
ASSESSED VALUE	\$ 487,083	BOE VALUE \$ 487,083

Date of hearing: July 10, 2019 Recording ID# Plantenberg

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 1,961 square feet, built in 2008 and is of fair construction quality located on 3 acres.

The appellant stated on the petition that their house is being compared to high end three+ bedroom houses. They only have two bedrooms and a 9' x 10' kitchen. The house has no hard surfaces, only carpet and vinyl. The addition that he built only cost \$30,000 to build but the assessed value doubled. Other houses in the area are nicer, have more bedrooms and land have sold for less. Four comparable sales were submitted [#174080-000 sold for \$380,000 in July 2018; #170610-000 sold for \$385,000 in September 2016; #170662-000 sold for \$375,000 in June 2016; and #137324-000 sold for \$345,000 in April 2016].

The appellant requested a value of \$329,800.

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, three of comparable properties are too old to be relevant.

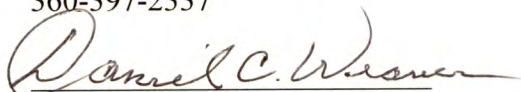
DECISION

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 \$487,083 as of January 1, 2018.

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

Mailed on July 17, 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: FINCH, DAVID LEE & FINCH, CYNTHIA LOUISE

David & Cynthia Finch
3607 SE 167th Court
Vancouver, WA 98683

ACCOUNT NUMBER: 92007-026

PROPERTY LOCATION: 3607 SE 167th Court
Vancouver, WA

PETITION: 1101

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

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

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 126,750	\$ 126,750
Improvements	\$ 501,300	\$ 448,250
Personal property		
ASSESSED VALUE	\$ 628,050	BOE VALUE \$ 575,000

Date of hearing: July 10, 2019 Recording ID# Finch

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 2,860 square feet, built in 1986 and is of good construction quality located on .28 acres.

The appellant stated on the petition that there was a recent sale of a similar home one house from theirs. It sold for \$547,000. Similar homes are not selling that are priced less. A 27% increase to the building value in one year is not reasonable. Three comparable sales were submitted [#92007-030 sold for \$547,500 in April 2018; #92007-024 sold for \$452,000 in October 2014; and #92007-016 sold for \$489,000 in February 2006]. Only one sale is valid as the other two are too old to be considered.

The appellant requested a value of \$575,750.

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

The comparable sale near the subject supports a value of \$575,000 (corrected value of appellant's valuation).

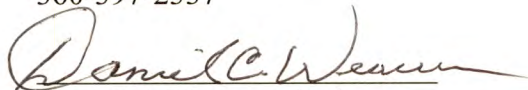
DECISION

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 \$575,000 as of January 1, 2018.

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

Mailed on July 17, 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: WISHER, CATHERINE L & WISHER, JOSEPH V

Joseph & Catherine Wisher
281 Brady Court
Martinez, CA 94553

ACCOUNT NUMBER: 236724-005

PROPERTY LOCATION: 23013 NE 232nd Avenue
Battle Ground, WA

PETITION: 1102

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	\$ 192,380	\$ 192,380
Improvements	\$ 343,315	\$ 277,620
Personal property		
ASSESSED VALUE	\$ 535,695	BOE VALUE \$ 470,000

Date of hearing: July 10, 2019 Recording ID# Wisher

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 1,673 square feet and a 1,632 square foot basement, built in 1994 and is of average construction quality located on 1.74 acres.

The appellant stated on the petition that they purchased the home January 2018 and an appraisal was also done in November 2017 showing the market value of \$470,000. It seems improbable the value could increase 14% in one month. The appraisal was performed by Justin Scott of 8 County Appraisal listing a value of \$470,000 as of November 2017.

The appellant requested a value of \$470,000.

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 purchase price and appraisal support the requested value.

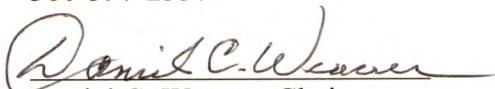
DECISION

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 \$470,000 as of January 1, 2018.

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

Mailed on July 17, 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: ROMIG, EUGENE EARL

Eugene Romig
26919 NE Bjur Road
Ridgefield, WA 98642

ACCOUNT NUMBER: 214719-000

PROPERTY LOCATION: 26919 NE Bjur Road
Ridgefield, WA

PETITION: 1099

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	\$ 191,117	\$ 191,117
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 191,117	BOE VALUE \$ 191,117

Date of hearing: July 10, 2019 Recording ID# Romig

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:
Pamela Romig

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a five acre parcel of property.

The appellant stated that there is wetlands and riparian habitat conservation areas. There really is no access to the property unless a bridge was build and that cost could be prohibitive even if approval was obtained from official agencies. The adjoining property is also being appealed as well #214696-000.

The appellant requested a value of \$125,000.

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 compelling evidence was presented.

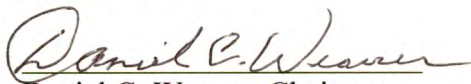
DECISION

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 \$191,117 as of January 1, 2018.

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

Mailed on July 17, 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: ROMIG, EUGENE EARL

Eugene Romig
26919 NE Bjur Road
Ridgefield, WA 98642

ACCOUNT NUMBER: 214696-000

PROPERTY LOCATION: 26919 NE Bjur Road
Ridgefield, WA

PETITION: 1100

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	\$ 222,088	\$ 222,088
Improvements	\$ 258,425	\$ 186,425
Personal property		
ASSESSED VALUE	\$ 480,513	BOE VALUE \$ 408,513

Date of hearing: July 10, 2019 Recording ID# Romig

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:
Pamela Romig

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1947 square feet, built in 1978 and is of average construction quality located on 5 acres.

The appellant stated that the house will require numerous improvements such as cabinets, counter top, appliances, windows, fixtures and insulation. The land is less than 3 acres usable as there is a large portion in riparian habitat over a steep canyon. There were several estimates provided by Morris homes to repair various problems. A recent appraisal was performed a few months ago to help settle her grandfather's estate, listing a value of \$475,000. An inspection was performed as well showing all of the disrepair.

The appellant requested a value of \$295,000 on the petition but changed to \$400,000 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.

An allowance for cabinets, countertop, appliances, windows, fixtures and insulation of \$72,000 should be taken off the house valuation. The assessed value of \$480,513 less an allowance of \$72,000 to fix many of the problems supports a value of \$408,513.

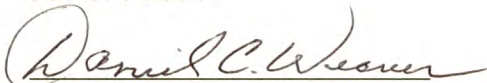
DECISION

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 \$408,513 as of January 1, 2018.

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

Mailed on July 17, 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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