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: FLOYD, KEVIN & FLOYD, CORNELIA

Kevin & Cornelia Floyd
PO Box 812
Brush Prairie, WA 98606

ACCOUNT NUMBER: 204335-000

PROPERTY LOCATION: 17804 NE 164th Circle
Brush Prairie, WA

PETITION: 1136

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	$ 251,891	$ 251,891
Improvements	$ 299,084	$ 263,109
Personal property		
ASSESSED VALUE	**$ 550,975**	**BOE VALUE** **$ 515,000**

Date of hearing: July 22, 2019 Recording ID# Floyd

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:
- Kevin Floyd

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,280 square feet, built in 2002 and is of average construction quality located on 2.55 acres.

The appellant stated that he did extensive research. Three comparable sales were submitted [#204338-000 sold for $469,900 in December 2017; #204334-000 (next door) sold for $505,500 in December 2017; and #204280-005 sold for $430,000 in December 2017.

The appellant requested a value of $515,000.

The assessor provided no information.

The appellant's comparable sales, especially #204334-000, supports 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 $515,000 as of January 1, 2018.

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

Mailed on July 30, 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: ALDERMAN, JOHNNY & ALDERMAN, KATRINA

Johnny & Katrina Alderman
37214 NE Elliott Road
Yacolt, WA 98675

ACCOUNT NUMBER: 277510-000

PROPERTY LOCATION: 37214 NE Elliott Road
Yacolt, WA

PETITION: 1146

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	$ 200,590	$ 200,590
Improvements	$ 253,673	$ 253,673
Personal property		
ASSESSED VALUE	**$ 454,263**	**BOE VALUE** **$ 454,263**

Date of hearing: July 22, 2019 Recording ID# Alderman

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

Attendees:

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

Appellant:
- None

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 2,115 square feet, built in 1993 and is of average construction quality located on 10 acres.

The appellant stated on the petition that comparable homes in the area are not selling for this amount built during the same time and equal size. Doubled in four – five years. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of $381,477.

The assessor provided a list of 154 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 compelling evidence such as comparable sales was submitted.

DECISION

The Board, after carefully reviewing the information 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 $454,263 as of January 1, 2018.

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

Mailed on July 30, 2019
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337

Daniel C. Weaver

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: GRAMAN, HOWARD B & GRAMAN, KATHERINE C

Howard & Katherine Graman
12816 NE Laurin Road
Vancouver, WA 98662

ACCOUNT NUMBER: 198331-000

PROPERTY LOCATION: 12816 NE Laurin Road
Vancouver, WA

PETITION: 1158

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	$ 286,345	$ 286,345
Improvements	$ 879,335	$ 748,655
Personal property		
ASSESSED VALUE	**$ 1,165,680**	**BOE VALUE** **$ 1,035,000**

Date of hearing: July 22, 2019 Recording ID# Graman

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

Attendees:

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a two story residence with 4,972 square feet, built in 2005 and is of very good construction quality located on 10 acres.

The appellant stated on the petition that the assessed value of the structures was $680,139 in 2017. The new assessed value in 2018 represents an increase of 29% in one year. There is no evidence that value rates are rising more than 5% a year. His estimate reflects an increase of 5% over the 2017 value. Five comparable sales were submitted [#206925-000 sold for $970,000 in June 2018; #202552-000 sold for $822,000 in June 2018; #179432-000 sold for $949,500 in July 2017; #192663-000 sold for $910,000 in October 2018; and #191952-000 sold for $850,000 in June 2018].

The appellant requested a value of $1,001,345.

The assessor provided no information.

The appellant's comparable sales support a value of $1,035,000.

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 $1,035,000 as of January 1, 2018.

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

Mailed on July 30, 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: DEMALINE-RICKS, DONNA L

Donna Demaline-Ricks
14603 NE 20th Avenue #A201
Vancouver, WA 98686

ACCOUNT NUMBER: 117895-912

PROPERTY LOCATION: 14603 NE 20th Avenue #A201
Vancouver, WA

PETITION: 1160

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	$ 0	$ 0
Improvements	$ 88,555	$ 88,555
Personal property		
ASSESSED VALUE	**$ 88,555**	**BOE VALUE** **$ 88,555**

Date of hearing: July 22, 2019 Recording ID# Demaline-Ricks

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 condominium residence with 395 square feet, built in 2004 and is of fair plus construction quality located in Running Springs Condominiums.

The appellant stated on the petition that since purchasing the condominium in October 2015, they have made no improvements to the unit. The price they paid was $63,700. The BOE set the market value at $71,400 in July 2018 for the 2017 assessment year. This condominium has not view or overlook, garage, porch, or patio and is only a 395 square foot studio condo. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of $71,400.

The assessor provided no information.

While the Board understands the argument, no comparable sales or other documentation were submitted for Board consideration.

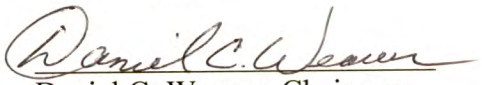
DECISION

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 $88,555 as of January 1, 2018.

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

Mailed on July 30, 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: HANSON, SCOTT F & HANSON, KRISTEN A

Scott & Kristen Hanson
2819 NW 38th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 177691-000

PROPERTY LOCATION: 2819 NW 38th Avenue
Camas, WA

PETITION: 1163

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	$ 128,955	$ 128,955
Improvements	$ 551,373	$ 0
Personal property		
ASSESSED VALUE	**$ 680,328**	**BOE VALUE** **$ 128,955**

Date of hearing: July 22, 2019 Recording ID# Hanson

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:
- Kristen Hanson

Assessor:
- None

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,132 square feet, built in 2016 and is of good plus construction quality located on .33 acres.

The appellant stated that they purchased their property in August of 2016 and after the first winter and rain the house started to have bad issues with the foundation, flooring, walls cracking, not built to code, electrical issues, etc. There are major structural defects and this is all under investigation. At this point the house is unsaleable. They have hired an attorney. The appellant has also hired a structural engineer to perform a complete analysis of the stability and the structure. The analysis cannot be completed until the study completes an entire year of weather conditions. Bids were submitted from McBride Construction listing a cost to repair everything totaling $181,011.99. The mold remediation bid from PuroClean is $42,709.11. TerraFirma submitted a bid to stabilize the foundation and structure for $307,142. Numerous other bids were submitted as well.

The appellant requested a value of $228,955 ($128,995 for the land and $100,000 estimate for the improvements).

The assessor provided no information.

The property has significant foundation and structural issues and is unsaleable. The bids provided for costs to cure exceeds the value of the improvements. There is a reasonable possibility that the structure may need to be torn down. There is no market value for the improvements and the value to salvage the property is unknown at the present time. The only possible value to the entire property is the remaining land.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

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 $128,955 for land only as of January 1, 2018.

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

Mailed on July 30, 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: BRASWELL, ROBERT E

Robert Braswell
5202 SW 6th Avenue
Camas, WA 98607

ACCOUNT NUMBER: 125638-000

PROPERTY LOCATION: 5202 SW 6th Avenue
Camas, WA

PETITION: 1164

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	$ 480,937	$ 480,937
Improvements	$ 315,233	$ 262,257
Personal property		
ASSESSED VALUE	**$ 796,170**	**BOE VALUE** **$ 743,194**

Date of hearing: July 22, 2019 Recording ID# Braswell

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 Braswell

Assessor:
- None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION
Continued

FACTS AND FINDINGS

The subject property is a geodesic style residence with 2,184 square feet and a 450 square foot basement, built in 1978 and is of good construction quality located on 1.03 acres.

The appellant stated that the house was built in 1978 and the condition of the house has deteriorated by approximately $35,000 to $45,000. Bids from Covas Construction LLC listed a cost to replace the two sliding doors at $11,064.71 and $6,679.61 to fix siding areas and paint. The deck bid was not considered as decks are wear and tear items. Four comparable sales were submitted [#113245-000 sold for $660,000 in August 2017; #122274-000 sold for $680,000 in January 2017; #126692-000 sold for $375,000 in March 2017; and #163422-001 sold for $600,000 in August 2017].

The appellant requested a value of $706,425.

The assessor provided no information.

Freezing the house value at $280,000 for 2017 less $17,743 costs to cure and the 2018 land value of $480,937 totals $743,194.

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 $743,194 as of January 1, 2018.

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

Mailed on July 30, 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: FRITO LAY, INC.

Frito Lay, Inc.
PO Box 660937
Dallas, TX 75266-0937

ACCOUNT NUMBER: 152600-000

PROPERTY LOCATION: 4810 Fruit Valley Road
Vancouver, WA

PETITION: 957

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	$ 3,426,750	$ 3,426,750
Improvements	$ 184,450	$ 184,450
Personal property		
ASSESSED VALUE	**$ 3,611,200**	**BOE VALUE** **$ 3,611,200**

Date of hearing: July 22, 2019 Recording ID# Frito Lay

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 commercial property located on 23.24 acres.

The appellant indicated on the petition that only the land value is being appealed. They stated that the land value is above market value. No other documentary evidence was provided for Board consideration.

The appellant requested a value of $2,798,750.

The assessor provided a list of five sales.

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 $3,611,200 as of January 1, 2018.

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

Mailed on July 30, 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.