



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: GRAF, THOMAS A

Thomas A Graf
C/O Tax Advisors, PLLC
203 SE Park Plaza Drive, Suite 230
Vancouver, WA 98684

ACCOUNT NUMBER: 160707-005

PROPERTY LOCATION: 5917 NE 58th Street
Vancouver, WA

PETITION: 1153

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	\$ 616,980	\$ 616,980
Improvements	\$ 4,779,920	\$ 4,105,820
Personal property		
ASSESSED VALUE	\$ 5,396,900	BOE VALUE \$ 4,722,800

Date of hearing: July 24, 2019 Recording ID# Tamarack

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:
Greg LaBlanc and Marcus Dupont from Tax Advisors, PLLC

Assessor:
Greg Peterson

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is four two story apartment buildings and two single family residences/office. The property has a total of 41 rentable living units totaling 46,315 square feet, built in 2001, located on 2.27 acres.

The appellant's representative stated that in the previous year the value was \$4,547,800. It went up 19% in one year. Their argument is based on the income approach. The rents are included and expenses are at 38% effective gross income. The cap rate is at 6% and that is the argument. The county is using a 5.5% cap rate. The revenues are actuals. This property is managed by Regency Management. Eight comparable sales were submitted ranging in value from \$3,300,000 to \$13,875,000 or \$82,500 to \$133,413 per unit. The cap rates range from 5% to 6.3%. There is no pool or fitness center within the subject. Repairs and replacement or non-recurring expenses are included in the operating expenses but the assessor calculation does not include an allowance for these expenses.

The appellant requested a value of \$4,722,800.

The assessor's representative stated that there are two points of contention. The cap rate used and what sales are valid to use. Four sales were submitted and ranged in value from \$1,925,000 to \$8,600,000 or \$137,500 to \$153,571 per unit. The cap rates varied from 4.7% to 5.95%. The operating expenses for a complex with no additional amenities is typically 35%, which is standard. The subject is in a nice area off of Andresen. The appellant's comparable sale two is a newer complex but is close to the subject with no amenities. Sales three and four are older complexes but they have had some updating. Sales six and seven are inferior as they are in the Rosemere area. Number four is in Battle Ground which is a different market than Vancouver.

The appellant's representative stated that non-recurring expenses can be seen in the P & L's. They have included them as they occur year after year as a replace reserve. The assessor's sale one indicated a cap rate of 4.7% based on actuals and 6% on pro forma and also noted it has a basketball court, sale two is a gated complex with a fitness center and a clubhouse so it is superior, sale four was stated that over 50% of the units are renovated and had a 5.95% cap on actuals, and a 6.6% on pro-forma and they spend \$826,000 in improvement renovations. Three of the assessor's sales occurred after the January 1, 2018 assessment date.

The appellant's analysis, especially the use of actual revenue and expenses and the inclusion of expenses for replacement, as well as the cap rate of 6% provides a more complete valuation of the property. The requested value of \$4,722,800 is supported.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

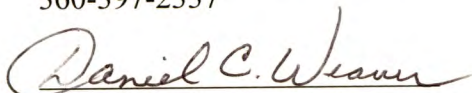
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information and testimony 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 \$4,722,800 as of January 1, 2018.

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

Mailed on July 31, 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: DELAWARE PNW HOTELS LLC

Delaware PNW Hotels LLC
C/O Tax Advisors, PLLC
203 SE Park Plaza Drive, Suite 230
Vancouver, WA 98684

ACCOUNT NUMBE: 91103-048

PROPERTY LOCATION: 1419 West Main Street
Battle Ground, WA

PETITION: 1151

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	\$ 701,610	\$ 701,610
Improvements	\$ 3,691,223	\$ 2,708,390
Personal property		
ASSESSED VALUE	\$ 4,392,833	BOE VALUE \$ 3,410,000

Date of hearing: July 24, 2019 Recording ID# Best Western BG

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:
Marcus Dupont from Tax Advisors, PLLC

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a three story, standard and suite mixture, 46 room hotel with a dining/breakfast area, and a meeting/conference room. The hotel has 32,592 square feet of building area. The property has an additional 11,467 square feet of retail located on the main floor of the structure all located on 1.40 acres.

The appellant representative stated they primarily looked at income but did look at some comparable sales as well. They looked at 5 years historical actuals and occupancy has a slight growth trend over the years. The capitalization is 2017 actuals and added back the property taxes and a 4.5% reserve. The main contention is the assessor's income analysis is from 2016 values. The 2017 information should be used for the 2018 assessment date. The second point of contention is the retail space on the main level. They valued the hotel and retail together as it is one unit. The assessor did divide it out which just doesn't work. The property is managed by the same person and staffing. Using a \$283,705 NOI and a 8% cap rate you get \$3,585,000 minus the business and personal property you get \$3,410,000.

The appellant requested a value of \$3,243,100 but change that to \$3,410,000 during the hearing.

The assessor provided four comparable sales, an income direct capitalization analysis but the figures were from 2016, and a cover letter recommending no change to the assessed value.

The appellant's analysis, use of actual revenues and expenses and overall approach and the assumptions included in the assessor's information all indicate the appellants analysis provides the best value of the subject property.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

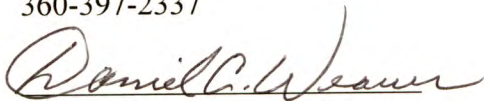
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the 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 \$3,410,000 as of January 1, 2018.

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

Mailed on July 31, 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: ERWIN, CODY

Cody Erwin
C/O Tax Advisors, PLLC
203 SE Park Plaza Drive, Suite 230
Vancouver, WA 98684

ACCOUNT NUMBER: 212539-000

PROPERTY LOCATION: 29417 NW 11th Avenue
Ridgefield, WA

PETITION: 1150

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	\$ 512,358	\$ 512,358	
Improvements	\$ 2,343,167	\$ 1,837,642	
,555			
Personal property			
ASSESSED VALUE	\$ 2,855,525	BOE VALUE	\$ 2,350,000

Date of hearing: July 24, 2019 Recording ID# Erwin

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:
Marcus Dupont from Tax Advisors, PLLC

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 8,310 square feet, built in 2016 and is of class 7 construction quality located on 30 acres. There is also a ranch style guest house of fair construction quality with 961 square feet, an 11,280 square foot horse arena and a 3,344 square foot general purpose building.

The appellant's representative stated an appraisal was performed by Sherry Bender of Bender Appraisal Services listing a value of \$2,250,000 as of May 2017. The house was only 80% complete however she valued it as 100% complete.

The appellant requested a value of \$2,350,000.

The assessor provided no information.

The appellant's fee appraisal supports the requested value of \$2,350,000

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 \$2,350,000 as of January 1, 2018.

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

Mailed on July 31, 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: MCCLASKEY, TOD E JR & MCCLASKEY,
VERONICA TRUSTEE

Tod and Veronica McClaskey
C/O Tax Advisors, PLLC
203 SE Park Plaza Drive, Suite 230
Vancouver, WA 98684

ACCOUNT NUMBER: 92008-204

PROPERTY LOCATION: 14905 SE Rivershore Drive
Vancouver, WA

PETITION: 1152

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	\$ 774,060	\$ 774,060
Improvements	\$ 1,497,348	\$ 609,073
Personal property		
ASSESSED VALUE	\$ 2,271,408	BOE VALUE \$ 1,383,133

Date of hearing: July 24, 2019 Recording ID# McClaskey

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:
Marcus Dupont from Tax Advisors, PLLC

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,263 square feet and a 2,049 square foot basement, built in 1994 and is of excellent construction quality located on .66 acres.

The appellant's representative stated they have six comparable sales, waterfront and within .25 miles of the subject [#92008-212 sold for \$2,450,000 in September 2017; #122365-014 sold for \$1,475,000 in January 2016; #92008-098 (not waterfront) sold for \$1,350,000 in January 2017; #122365-018 sold for \$1,725,000 in May 2017; #122365-004 sold for \$1,850,000 in June 2017; and #122363-000 sold for \$4,300,000 in October 2016]. Based on the adjusted sale values, a per square foot price for the subject is \$423. The subject has a lot of differed maintenance. The roof and EIFS siding need to be replaced which will be a large expense. A detailed report was submitted.

The appellant requested a value of \$1,383,133.

The assessor provided no information.

The appellant's comparable sales indicate a value of \$423.88 per square foot. The Property is also affected by EFIS and roof issues.

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 \$1,383,133 as of January 1, 2018.

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

Mailed on July 31, 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: THRIFT ANDRESEN INVESTMENT LLC

Thrift Andresen Investment LLC
C/O Tax Advisors, PLLC
203 SE Park Plaza Drive, Suite 230
Vancouver, WA 98684

ACCOUNT NUMBER: 163154-000

PROPERTY LOCATION: 1925 NE Andresen Road
Vancouver, WA

PETITION: 1154

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	\$ 1,199,600	\$ 1,199,600
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 1,199,600	BOE VALUE \$ 1,199,600

Date of hearing: July 24, 2019 Recording ID# Thrift Andresen

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:
Marcus Dupont from Tax Advisors, PLLC

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2.04 acre parcel of property.

The appellant's representative stated that they are appealing two parcels, #163154-000 and #163204-000. The first parcel is on the corner of Andresen and 18th Street. The second parcel is north of parcel one, and on Andresen as well. Three comparable land sales were submitted [#29378-002 sold for \$515,000 in August 2016; #29467-077 and #29467-078 sold for \$1,495,000 in June 2017; and #108141-464 sold for \$150,000 in May 2018].

The appellant requested a value of \$622,000 and \$627,300 respectively.

The assessor provided a list of eight sales adjusted only for time, several maps of the properties and a cover letter recommending no change to the assessed value. The sales ranged in value from \$11.12 per square foot to \$14.81 per square foot. The subject's assessed value falls within the market range at \$13.50 per square foot.

While the Board understands the argument, the assessor's presumption of correctness was not overcome.

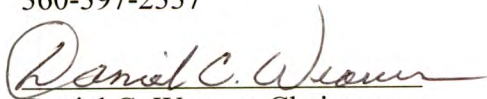
DECISION

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 \$1,199,600 as of January 1, 2018.

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

Mailed on July 31, 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: THRIFT ANDRESEN INVESTMENT LLC

Thrift Andresen Investment LLC
C/O Tax Advisors, PLLC
203 SE Park Plaza Drive, Suite 230
Vancouver, WA 98684

ACCOUNT NUMBER: 163204-000

PROPERTY LOCATION: 2025 NE Andresen Road
Vancouver, WA

PETITION: 1155

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	\$ 1,129,100	\$ 1,129,100
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 1,129,100	BOE VALUE \$ 1,129,100

Date of hearing: July 24, 2019 Recording ID# Thrift Andresen

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:
Marcus Dupont from Tax Advisors, PLLC

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2.40 acre parcel of property.

The appellant's representative stated that they are appealing two parcels, #163154-000 and #163204-000. The first parcel is on the corner of Andresen and 18th Street. The second parcel is north of parcel one on Andresen as well. Three comparable land sales were submitted [#29378-002 sold for \$515,000 in August 2016; #29467-077 and #29467-078 sold for \$1,495,000 in June 2017; and #108141-464 sold for \$150,000 in May 2018].

The appellant requested a value of \$622,000 and \$627,300 respectively.

The assessor provided a list of eight sales adjusted only for time, several maps and a cover letter recommending no change to the assessed value. The sales ranged in value from \$11.12 per square foot to \$14.81 per square foot. The subject's assessed value falls within the market range at \$13.50 per square foot.

While the Board understands the argument, the assessor's presumption of correctness was not overcome.

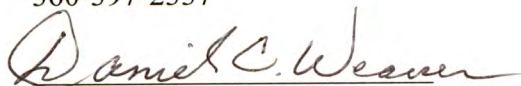
DECISION

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 \$1,129,100 as of January 1, 2018.

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

Mailed on July 31, 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: DE SALVO, MICHAEL & DE SALVO, LAUREN M

Michael & Lauren De Salvo
6191 Riverwalk Lane #3
Jupiter, FL 33458

ACCOUNT NUMBER: 91052-290

PROPERTY LOCATION: 205 NE 14th Avenue
Battle Ground, WA

PETITION: 1156

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	\$ 100,000	\$ 100,000
Improvements	\$ 484,249	\$ 425,000
Personal property		
ASSESSED VALUE	\$ 584,249	BOE VALUE \$ 525,000

Date of hearing: July 24, 2019 Recording ID# De Salvo

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:
Michael De Salvo 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 3,409 square feet and a 868 square foot basement, built in 1997 and is of good construction quality located on .27 acres.

The appellant stated that they purchased the home in February 2017 for \$515,000 and it had been on the market for several months until they purchased it. Three sales were submitted [#91052-332 sold for \$530,000 in December 2017; #91052-394 sold for \$550,000 in May 2017; and #229017-008 sold for \$515,000 in February 2017].

The appellant requested a value of \$525,000.

The assessor provided no information.

The appellant's comparable sales support the requested value of \$525,000.

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 \$525,000 as of January 1, 2018.

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

Mailed on July 31, 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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