ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER**: MONDAY, DARYL & MONDAY, STACY

Daryl & Stacy Monday

20905 NE 96th Avenue

Battle Ground, WA 98604

**ACCOUNT NUMBER**: 192657-000

**PROPERTY LOCATION:** 20905 NE 96th Avenue

 Battle Ground, WA

**PETITION**: 983

**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:

 **BOARD OF EQUALIZATION**

 **ASSESSED VALUE**  **(BOE) VALUE**

Land $ 267,621 $ 267,621

Improvements $ 670,573 $ 469,379

Personal property

**ASSESSED VALUE $ 938,194 BOE VALUE $ 737,000**

Date of hearing: July 26, 2019 Recording ID# Monday

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:

 Daryl Monday

 Assessor:

 None

 ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

 Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,381 square feet plus 1,152 of office space in another building, built in 2002 and is of good plus construction quality located on 5 acres.

The appellant stated based on his data submitted of comparable sales, he is overvalued. He stated there is an area above in the shop that is his office. There is heat in the office but not below in the shop. Four comparable sales were submitted [#194777-010 sold for $730,000 in January 2017; #223827-000 sold for $740,000 in July 2017; #233793-000 sold for $556,000 in June 2017; and #202307-035 sold for $625,000 in May 2017].

The appellant requested a value of $210,000.

The assessor provided no information.

The appellant’s comparable sales indicate a value of $200 per square foot or $676,400 for the main house plus additional amount for the office area for a total of $737,000.

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 $737,000 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

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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](http://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.**

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER**: BODNARUK, RHODA E & BODNARUK, ROBERT W

Robert & Rhoda Bodnaruk

12611 NE 119th Way

Vancouver, WA 98682

**ACCOUNT NUMBER**: 986042-837

**PROPERTY LOCATION:** 12611 NE 119th Way

 Vancouver, WA

**PETITION**: 1293

**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:

 **BOARD OF EQUALIZATION**

 **ASSESSED VALUE**  **(BOE) VALUE**

Land $ 72,500 $ 72,500

Improvements $ 270,105 $ 270,105

Personal property

**ASSESSED VALUE $ 342,605 BOE VALUE $ 342,605**

Date of hearing: July 26, 2019 Recording ID# Bodnaruk

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 2,346 square feet, built in 2018 and is of fair plus construction quality located on .11 acres.

The appellant stated on the petition that the price when purchased was not comparable to existing area homes. The house was purchased in May 2018 for $354,660. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of $325,000.

The assessor provided a cover letter recommending no change to the assessed value.

The appellant purchased the property for $354,660 which is more than the assessed value.

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 $342,605 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

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER**: AVERY, LISA R

Lisa Avery

1111 North Heron Drive

Ridgefield, WA 98642

**ACCOUNT NUMBER**: 68318-160

**PROPERTY LOCATION:** 1111 North Heron Drive

 Ridgefield, WA

**PETITION**: 1295

**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:

 **BOARD OF EQUALIZATION**

 **ASSESSED VALUE**  **(BOE) VALUE**

Land $ 93,000 $ 93,000

Improvements $ 377,297 $ 358,950

Personal property

**ASSESSED VALUE $ 470,297 BOE VALUE $ 451,950**

Date of hearing: July 26, 2019 Recording ID# Avery

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 2,118 square feet, built in 2018 and is of good construction quality located on .16 acres.

The appellant stated on the petition that she just purchased the house in new condition in January 2018 for $451,950. The house now needs work such as cracks in the drywall, sprinkler system/landscaping work and the neighbor took down a back fence causing her to lose some privacy and security in the backyard and back windows that is not desirable. The neighbor’s drainage is insufficient and comes into the back yard. New and similar homes on the other side by the same building have sat unsold for over a year. Homes sold in the neighborhood in 2018 do not reflect that home prices are rising since I bought my house in January which is what this $470,000 assessed value implies.

The appellant requested a value of $440,000.

The assessor provided no information.

The purchase price supports a value of $451,950.

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 $451,950 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

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER**: DELAMARTER, LARRY & DELAMARTER, CHERYL

Larry & Cheryl Delamarter

15001 SE Evergreen Highway

Vancouver, WA 98683

**ACCOUNT NUMBER**: 92008-002

**PROPERTY LOCATION:** 15001 SE Evergreen Highway

 Vancouver, WA

**PETITION**: 1405

**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:

 **BOARD OF EQUALIZATION**

 **ASSESSED VALUE**  **(BOE) VALUE**

Land $ 182,720 $ 182,720

Improvements $ 555,580 $ 452,280

Personal property

**ASSESSED VALUE $ 738,300 BOE VALUE $ 635,000**

Date of hearing: July 26, 2019 Recording ID# Delamarter

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:

 Larry Delamarter

 Assessor:

 None

 ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

 Continued

FACTS AND FINDINGS

The subject property is a two story residence with 3,309 square feet, built in 2000 and is of very good construction quality located on .33 acres.

The appellant stated that they purchased the home in February 2018 for $635,000. The property had been listed on the market since July 2017. Fair market value is the price they paid. An appraisal was mentioned that was performed by M & M Residential Inc. for the purchase and listed a value of $636,000 in February 2018.

The appellant requested a value of $635,000.

The assessor provided no information.

The appellant’s purchase price 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 $635,000 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

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER**: EVERETT, LISA A & EVERETT, SCOTT D

Scott & Lisa Everett

657 North Reiman Road

Ridgefield, WA 98642

**ACCOUNT NUMBER**: 213510-000

**PROPERTY LOCATION:** 657 North Reiman Road

 Ridgefield, WA

**PETITION**: 1412

**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:

 **BOARD OF EQUALIZATION**

 **ASSESSED VALUE**  **(BOE) VALUE**

Land $ 405,815 $ 405,815

Improvements $ 289,444 $ 129,185 Personal property

**ASSESSED VALUE $ 695,259 BOE VALUE $ 535,000**

Date of hearing: July 26, 2019 Recording ID# Everett

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:

 Scott & Lisa Everett

 Assessor:

 None

 ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

 Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,904 square feet, built in 1967 and is of average construction quality located on 2.43 acres.

The appellant stated that the parcel directly across the street (#213726-000) with the same zoning, 8.59 acres, a newer home and is valued at $28,708 per acre and they are valued at $167,000 an acre. They believe this makes no sense and the assessor did not provide the properties they used. There is another parcel nearby (#213710-000) that has 9.97 acres for sale that is assessed at $57,000 per acre. They had an appraisal done when they purchased the property in August 2016 which listed a value of $495,000.

The appellant requested a value of $277,595.

The assessor provided no information.

Based on the other nearby developable properties at lower per acre value and trending the appraisal forward to 1/1/18 indicates a value of $535,000.

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 $535,000 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

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER**: CHRISTIANSON, RENE M

Rene Christianson

19815 NE 197th Avenue

Battle Ground, WA 98604

**ACCOUNT NUMBER**: 201437-000

**PROPERTY LOCATION:** 19815 NE 197th Avenue

 Battle Ground, WA

**PETITION**: 1473

**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:

 **BOARD OF EQUALIZATION**

 **ASSESSED VALUE**  **(BOE) VALUE**

Land $ 198,565 $ 198,565

Improvements $ 853,544 $ 566,435 Personal property

**ASSESSED VALUE $ 1,052,109 BOE VALUE $ 765,000**

Date of hearing: July 26, 2019 Recording ID# Christianson

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 5,844 square feet, built in 1999 and is of average plus construction quality located on 5.09 acres.

The appellant stated on the petition that she purchased the property on September 5, 2018 and paid fair market value. In addition, an appraisal was performed by a certified mortgage appraiser for the loan and it is close to the purchase price. The property has not been remodeled since built in 1998. The appraisal was performed by Steven Philip Gray of Porch Light Appraisal, Inc. and listed a value of $810,000 as of August 2018.

The appellant requested a value of $765,000.

The assessor provided no information.

The appellant’s purchase price supports 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 $765,000 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

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Daniel C. Weaver, Chairman

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**To request this form for the visually impaired or in a language other than English call 360-753-3217.**

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER**: CHADWELL, MARK & CHADWELL, LAURIE

Mark & Laurie Chadwell

18101 NE Cole Witter Road

Battle Ground, WA 98604

**ACCOUNT NUMBER**: 233213-003

**PROPERTY LOCATION:** 18101 NE Cole Witter Road

 Battle Ground, WA

**PETITION**: 1475

**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:

 **BOARD OF EQUALIZATION**

 **ASSESSED VALUE**  **(BOE) VALUE**

Land $ 153,443 $ 153,443

Improvements $ 300,405 $ 211,557 Personal property

**ASSESSED VALUE $ 453,848 BOE VALUE $ 365,000**

Date of hearing: July 26, 2019 Recording ID# Chadwell

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:

 Mark Chadwell

 Assessor:

 None

 ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

 Continued

FACTS AND FINDINGS

The subject property is ranch style residence with 1,668 square feet, built in 2001 and is of average construction quality located on .99 acres.

The appellant stated that they purchased this property in October 2017 for $365,000. An appraisal was performed by Justin Scott of 8 County Appraisal listing a value of $364,067 as of October 2017.

The appellant requested a value of $364,067.

The assessor provided no information.

The purchase price supports a value of $365,000.

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 $365,000 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

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER**: CHRISTIAN, STEPHEN & CHRISTIAN, ALISON

Stephen & Alison Christian

30202 NE Livingston Mountain Circle

Camas, WA 98607

**ACCOUNT NUMBER**: 137123-000

**PROPERTY LOCATION:** 30202 NE Livingston Mountain Circle

 Camas, WA

**PETITION**: 1501

**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:

 **BOARD OF EQUALIZATION**

 **ASSESSED VALUE**  **(BOE) VALUE**

Land $ 226,051 $ 226,051

Improvements $ 384,139 $ 365,949 Personal property

**ASSESSED VALUE $ 610,190 BOE VALUE $ 592,000**

Date of hearing: July 26, 2019 Recording ID# Christian

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 3,041 square feet, of good construction quality located on 5.01 acres.

The appellant stated on the petition that the property was on the market for four months prior to their purchase of $592,000 in November of 2018.

The appellant requested a value of $592,000.

The assessor provided no information.

The purchase price supports 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 $592,000 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

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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER**: BROWN, GARY & BROWN, LACEY

Gary & Lacey Brown

501 NW 214th Circle

Ridgefield, WA 98642

**ACCOUNT NUMBER**: 179444-000

**PROPERTY LOCATION:** 501 NW 214th Circle

 Ridgefield, WA

**PETITION**: 1520

**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:

 **BOARD OF EQUALIZATION**

 **ASSESSED VALUE**  **(BOE) VALUE**

Land $ 305,524 $ 305,524

Improvements $ 843,489 $ 843,489 Personal property

**ASSESSED VALUE $ 1,149,013 BOE VALUE $ 1,149,013**

Date of hearing: July 26, 2019 Recording ID# Brown

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 3,488 square feet, built in 1995 and is of very good minus construction quality located on 5 acres.

The appellant stated on the petition that the property is located right next to I-5 with increasing high noise and pollution. The structure is 24 years old. The continuation of 502 through our neighborhood to NW 31st in Ridgefield is noted via Clark County. The property was purchased in August 2017 for $1,315,000.

The appellant requested a value of $984,000.

The assessor provided no information.

The purchase price is higher than the assessed 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 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 $1,149,013 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

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Daniel C. Weaver, Chairman

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