



# 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:** MURPHY, PATRICK GEORGE & MURPHY, LAUREN BROOKE

Patrick & Lauren Murphy  
906 NW 43<sup>rd</sup> Avenue  
Camas, WA 98607

**ACCOUNT NUMBER:** 84921-138

**PROPERTY LOCATION:** 906 NW 43<sup>rd</sup> Avenue  
Camas, WA

**PETITION:** 1298

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
Land	\$ 115,500	\$	115,500
Improvements	\$ 654,838	\$	523,500
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 770,338</b>	<b>BOE VALUE</b>	<b>\$ 639,000</b>

Date of hearing: September 4, 2019 Recording ID# Murphy

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 2,756 square feet with an 876 square foot basement, built in 2012 and is of very good minus construction quality located on .25 acres.

The appellant stated on the petition that the comparable sale #84921-134 sold for \$675,000 in September 2017 and matches the subject. It is a raised ranch, same location, year and quality. The subject has no view but the comparable sale does. The subject should be valued less than the sale.

The appellant requested a value of \$625,000.

The assessor provided no information.

The comparable sale of \$232 the per square foot when applied to the appellant square indicates a value of \$639,000.

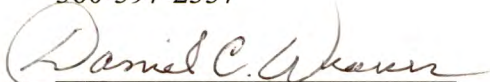
### DECISION

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 \$639,000 as of January 1, 2018.

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

Mailed on September 10, 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](http://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:** GERSTKEMPER, JOHN C & GERSTKEMPER, BARBARA

John & Barbara Gerstkemper  
22003 NE 128<sup>th</sup> Circle  
Brush Prairie, WA 98606

**ACCOUNT NUMBER:** 206922-000

**PROPERTY LOCATION:** 22003 NE 128<sup>th</sup> Circle  
Brush Prairie, WA

**PETITION:** 1299

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 280,280	\$ 280,280
Improvements	\$ 525,777	\$ 323,720
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 806,057</b>	<b>BOE VALUE \$ 604,000</b>

Date of hearing: September 4, 2019 Recording ID# Gerstkemper

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:  
John Gerstkemper

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,757 square feet, built in 2009 and is of good construction quality located on 5 acres.

The appellant stated that the Board changed his 2017 assessed value to \$577,500. There are five sales nearby that support a lower value and he believes that three of these sales are the best [#206928-000 sold for \$653,000 in December 2018; #206925-000 sold for \$970,000 in June 2018; and #206918-078 sold for \$639,000 in August 2018].

The appellant requested a value of \$606,222 on the petition and ultimately changed that to \$575,174 during the hearing.

The assessor provided no information.

The comparable sales produce a value of \$219 per square foot after reducing the square foot value of the basements and consideration for time and view. The \$219 per square foot indicates a value of \$604,000.

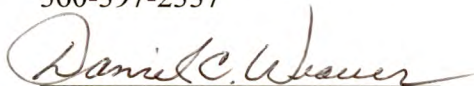
## DECISION

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 \$604,000 as of January 1, 2018.

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

Mailed on September 10, 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:** HANDSAKER, JORDAN & HANDSAKER, BAILEY

Jordan & Bailey Handsaker  
4010 NW 127<sup>th</sup> Avenue  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 187764-015

**PROPERTY LOCATION:** 4010 NW 127<sup>th</sup> Avenue  
Vancouver, WA

**PETITION:** 1301

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 214,998	\$ 214,998
Improvements	\$ 292,825	\$ 220,002
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 507,823</b>	<b>BOE VALUE \$ 435,000</b>

Date of hearing: September 4, 2019 Recording ID# Handsaker

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:  
Jordan Handsaker

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 2,400 square feet, built in 1967 and is of average construction quality located on .97 acres.

The appellant stated that he purchased this property for \$435,000 in July 2018. There was also an appraisal performed by Jeffrey W. Shull listing a value of \$440,000 as of June 2018. This indicates the fair market value. The house and carport are in very poor condition.

The appellant requested a value of \$435,000.

The assessor provided no information.

The purchase price and fee appraisal support the requested value.

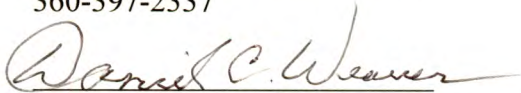
## DECISION

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 \$435,000 as of January 1, 2018.

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

Mailed on September 10, 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:** MAXWELL, KRISTEN P & MAXWELL, STUART A

Stuart & Kristen Maxwell  
2225 NW Sierra Way  
Camas, WA 98607

**ACCOUNT NUMBER:** 986039-034

**PROPERTY LOCATION:** 2225 NW Sierra Way  
Camas, WA

**PETITION:** 1302

**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	\$ 200,000	\$ 200,000
Improvements	\$ 448,317	\$ 448,317
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 648,317</b>	<b>BOE VALUE \$ 648,317</b>

Date of hearing: September 4, 2019 Recording ID# Maxwell

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 Maxwell

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 4,455 square feet, built in 2004 and is of very good construction quality located on .21 acres.

The appellant stated that comparable sales indicate a lower value per square footage. Four comparable sales were submitted [#986039-038 sold for \$665,000 in May 2018; #986039-069 sold for \$693,654 in January 2018; #986042-022 sold for \$449,995 and #986039-074 sold for \$670,000 in October 2018]. The property was purchased in March 2018 for \$649,000 and an appraisal by M & M Residential Appraisal indicated that same value. They believe that they over paid for the property.

The appellant requested a value of \$570,258.

The assessor provided a 2018 property information card and a cover letter recommending no change to the assessed value.

The purchase price which supports the assessor value is the best indication of fair market value. The appraisal also supports the valuation.

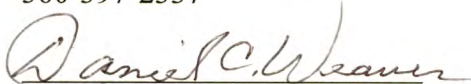
## DECISION

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 set at \$648,317 as of January 1, 2018.

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

Mailed on September 10, 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:** HYLTON, JEREMY & HYLTON, ACACIA R

Jeremy & Acacia Hylton  
37403 NE Olstedt Road  
La Center, WA 98629

**ACCOUNT NUMBER:** 986037-888

**PROPERTY LOCATION:** 37403 NE Olstedt Road  
La Center, WA

**PETITION:** 1303

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 173,228	\$ 173,228
Improvements	\$ 304,058	\$ 304,058
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 477,286</b>	<b>BOE VALUE \$ 477,286</b>

Date of hearing: September 4, 2019 Recording ID# Hylton

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 2,047 square feet, built in 2018 and is of average construction quality located on 3.52 acres.

The appellant stated on the petition that they paid fair market value for the land at \$135,000 and they paid top dollar to have the house built at \$188,000 totaling \$323,000. This is what they owe and what they should be taxed on. There was no comparable sales or other additional evidence submitted for Board consideration.

The appellant requested a value of \$323,000.

The assessor provided no information.

While the Board understands the issues, no compelling evidence was submitted.

## DECISION

The Board, after carefully reviewing the information provided by the appellant and the lack of information provided by the assessor concludes that the appellant has not made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Certified value of the subject property is sustained at \$477,286 as of January 1, 2018.

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

Mailed on September 10, 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:** SHERMAN, MARK C & MARTIN, ESTHER J

Mark Sherman & Esther Martin  
17401 SE 39<sup>th</sup> Street, Unit 51  
Vancouver, WA 98683-9422

**ACCOUNT NUMBER:** 603902-000

**PROPERTY LOCATION:** 17401 SE 39<sup>th</sup> Street, Unit 51,  
Vancouver, WA

**PETITION:** 1304

**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	\$ 117,637	\$ 110,000
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 117,637</b>	<b>BOE VALUE \$ 110,000</b>

Date of hearing: September 4, 2019 Recording ID# Sherman

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 Sherman

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 1,427 square feet, built in 1980 and is of average construction quality located in Vista Del Rio.

The appellant stated he has numerous comparable sales that range considerably from \$61,900 to \$110,000. He has had no updates and the fireplace was removed when they purchased the property. The carport is old and has decay. Four sales he listed on the petition were [#60522-000 sold for \$49,500 in July 2017; #602436-000 sold for \$17,204 in January 2017; and #603713-000 sold for \$80,000 in December 2017]. The other argument is the whole Vista Del Rio park, with 213 units, have assessed values that are extremely out of equalization.

The appellant requested a value of \$70,000

The assessor provided no information.

The value of \$110,000 in 2019 is lower and is supported by the comparable sales.

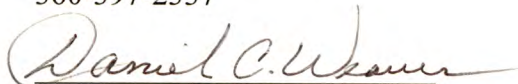
## DECISION

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 \$110,000 as of January 1, 2018.

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

Mailed on September 10, 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:** ANDERSON, DOUGLAS R

Douglas Anderson  
PO Box 5806  
Vancouver, WA 98668

**ACCOUNT NUMBER:** 138965-000

**PROPERTY LOCATION:** #27, Section 15, Township 2 North, Range 4 East WM  
Camas, WA

**PETITION:** 1309

**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	\$ 72,148	\$ 72,148
Improvements	\$ 148,828	\$ 101,700
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 220,976</b>	<b>BOE VALUE \$ 173,881</b>

Date of hearing: September 4, 2019 Recording ID# Anderson

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:  
Douglas Anderson

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is an unfinished two story barn with 2,688 square feet and a 1,192 square foot leanto, built in 2017 and is of average construction quality located on 6.04 acres.

The appellant stated he has been building the barn to store his equipment in. It is completely unfinished, there are no windows, and it is a 40' x 48' shop. He does not live here year round. There is no water or sewer to the property. He did get electric installed. There is an easement through the middle of his parcel that is the road to twelve other properties so he cannot even use his whole parcel.

The appellant requested a value of \$122,148.

The assessor provided no information however it was noticed on the GIS website the assessed value had been lowered from \$220,976, as indicated by the September 27, 2018 notice of value, to \$173,881 with no documentation as to the reason for the adjustment.

The appellant provided no detailed comparable information therefore the revised value shown in the GIS is used.

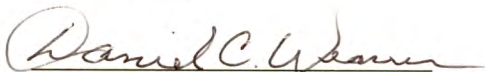
## DECISION

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 \$173,881 as of January 1, 2018.

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

Mailed on September 10, 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:** ALLRED, JONATHAN & ALLRED, KATRINKA R

Jonathan & Katrinka Allred  
5700 NW 147<sup>th</sup> Way  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 986035-605

**PROPERTY LOCATION:** 5700 NW 147<sup>th</sup> Way  
Vancouver, WA

**PETITION:** 1311

**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	\$ 161,000	\$ 161,000
Improvements	\$ 537,988	\$ 537,988
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 698,988</b>	<b>BOE VALUE \$ 698,988</b>

Date of hearing: September 4, 2019 Recording ID# Allred

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 3,025 square feet, built in 2017 and is of good plus construction quality located on .28 acres.

The appellant stated on the petition that the best comparable sale is on the same street [#986035-608 sold for \$665,000 in August 2018]. They purchased the property in September 2017 for \$713,523.

The appellant requested a value of \$650,000.

The assessor provided no information.

The purchase price of \$713,523 in September 2017 is greater than the assessed value.

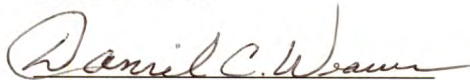
## DECISION

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 \$698,988 as of January 1, 2018.

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

Mailed on September 10, 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:** GRAZUL, DOROTHY

Dorothy Krahn  
1328 NW Astor Street  
Camas, WA 98607

**ACCOUNT NUMBER:** 127724-000

**PROPERTY LOCATION:** 1328 NW Astor Street  
Camas, WA

**PETITION:** 1306

**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:

	<b>ASSESSED VALUE</b>	<b>BOARD OF EQUALIZATION (BOE) VALUE</b>
Land	\$ 413,172	\$ 185,400
Improvements	\$ 6,653	\$ 6,653
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 419,825</b>	<b>BOE VALUE \$ 192,053</b>

Date of hearing: September 4, 2019 Recording ID# Krahn

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:  
Dorothy Krahn

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 1,172 square feet, was built in 1921 and is of fair construction quality located on 4.12 acres.

The appellant stated she is appealing three parcels #127724-000, #127741-000 and #92372-000. There are slide areas and slopes that affect the parcels. The assessor told her there was a geotechnical report on the slide areas but it was not provided to her. Three comparable land sales were submitted [5.56 acres #178184-000 sold for \$220,000 in April 2018; 5.36 acres #178245-000 sold for \$249,900 in April 2018; and 2.48 acres #178106-000 sold for \$140,875 in November 2018].

The appellant requested a value of \$44,219 per acre for the land.

The assessor provided no information.

The comparable sales indicate a value of \$45,000 per acre for the appellant's property. Applying the \$45,000 to the 4.12 acres provides a value of \$185,400 for the land.

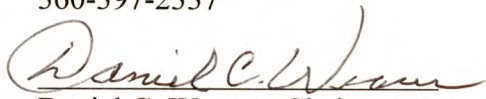
## DECISION

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 \$192,053 (\$185,400 for land and \$6,653 for improvements) as of January 1, 2018.

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

Mailed on September 10, 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](http://www.clark.wa.gov/boardofequalization), the assessor's office or the Washington State Board of Tax Appeals.



# 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:** GRAZUL, DOROTHY

Dorothy Krahn  
1328 NW Astor Street  
Camas, WA 98607

**ACCOUNT NUMBER:** 127741-000

**PROPERTY LOCATION:** 1328 NW Astor Street  
Camas, WA

**PETITION:** 1307

**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	\$ 197,021	\$ 50,400	
Improvements	\$ 400,660	\$ 400,660	
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 597,681</b>	<b>BOE VALUE</b>	<b>\$ 451,060</b>

Date of hearing: September 4, 2019 Recording ID# Krahn

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:  
Dorothy Krahn

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 3,380 square feet, was built in 1978 and is of good construction quality located on 1.12 acres.

The appellant stated she is appealing three parcels #127724-000, #127741-000 and #92372-000. There are slide areas and slopes that affect the parcels. The assessor told her there was a geotechnical report on the slide areas but she was not provided that. Three comparable land sales were submitted [5.56 acres #178184-000 sold for \$220,000 in April 2018; 5.36 acres #178245-000 sold for \$249,900 in April 2018; and 2.48 acres #178106-000 sold for \$140,875 in November 2018].

The appellant requested a value of \$44,219 per acre for the land.

The assessor provided no information.

The comparable sales indicate a value of \$45,000 per acre for the appellant's property. Applying the \$45,000 to the 1.12 acres provides a value of \$50,400 for the land.

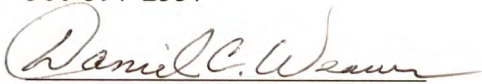
## DECISION

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 \$451,060 (\$50,400 for land and \$400,660 for the improvements) as of January 1, 2018.

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

Mailed on September 10, 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](http://www.clark.wa.gov/boardofequalization), the assessor's office or the Washington State Board of Tax Appeals.



# 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:** GRAZUL, DOROTHY

Dorothy Krahn  
1328 NW Astor Street  
Camas, WA 98607

**ACCOUNT NUMBER:** 92372-000

**PROPERTY LOCATION:** 1328 NW Astor Street  
Camas, WA

**PETITION:** 1308

**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	\$ 49,550	\$ 22,950
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 49,550</b>	<b>BOE VALUE \$ 22,950</b>

Date of hearing: September 4, 2019 Recording ID# Krahn

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:  
Dorothy Krahn

Assessor:  
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a .51 acre parcel of property.

The appellant stated she is appealing three parcels #127724-000, #127741-000 and #92372-000. There are slide areas and slopes that affect the parcels. The assessor told her there was a geotechnical report on the slide areas but she was not provided that. Three comparable land sales were submitted [5.56 acres #178184-000 sold for \$220,000 in April 2018; 5.36 acres #178245-000 sold for \$249,900 in April 2018; and 2.48 acres #178106-000 sold for \$140,875 in November 2018].

The appellant requested a value of \$44,219 per acre for the land.

The assessor provided no information.

The comparable sales indicate a value of \$45,000 per acre for the appellant's property. Applying the \$45,000 to the .51 acres provides a value of \$22,950 for the land.

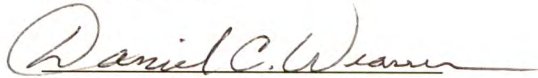
DECISION

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 \$22,950 as of January 1, 2018.

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

Mailed on September 10, 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](http://www.clark.wa.gov/boardofequalization), the assessor's office or the Washington State Board of Tax Appeals.