



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: MORAN, MICHAEL J

Michael Moran
2316 NE 80th Street
Vancouver, WA 98665

ACCOUNT NUMBER: 145094-012

PROPERTY LOCATION: 2316 NE 80th Street
Vancouver, WA

PETITION: 767

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	\$ 76,680	\$ 76,680
Improvements	\$ 164,673	\$ 133,320
Personal property		
ASSESSED VALUE	\$ 241,353	BOE VALUE \$ 210,000

Date of hearing: September 5, 2019 Recording ID# Moran

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 Moran

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a two story residence with 1,460 square feet, built in 2002 and is of fair plus construction quality located on .06 acres.

The appellant stated his home is surrounded by three story apartment buildings now. All scenic views are gone. He submitted three comparable sales that he said were in better condition [#145299-054 sold for \$165,000 in June 2017; #148511-024 sold for \$195,000 in March 2017; and #148511-034 sold for \$178,900 in December 2016]. He also submitted numerous costs to cure. The items that are still functional are not considered as necessary cures.

The appellant requested a value of \$186,000.

The assessor provided a list of 359 sales adjusted only for time, a 2018 property information card, and a cover letter recommending no change to the assessed value. Four sales were highlighted on the list ranging from \$240,598 to \$258,360.

The four comparable sales highlighted by the assessor indicate a value of \$149.56 per square foot. Using the per square foot value minus an allowance for costs to cure of \$8,632 supports a value of \$210,000.

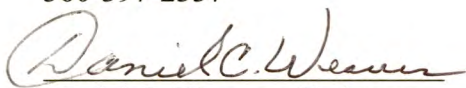
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the subject property is set at \$210,000 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, 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: MOON, AUSTIN LEO & MOON, LEE

Austin & Lee Moon
11814 NE 177th Circle
Battle Ground, WA 98604

ACCOUNT NUMBER: 195379-000

PROPERTY LOCATION: 11814 NE 177th Circle
Battle Ground, WA

PETITION: 928

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	\$ 127,612	\$ 127,612
Improvements	\$ 378,740	\$ 323,091
Personal property		
ASSESSED VALUE	\$ 506,352	BOE VALUE \$ 450,703

Date of hearing: September 5, 2019 Recording ID# Moon

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:
Austin & Lee Moon

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,318 square feet, built in 2002 and is of good minus construction quality located on 1.19 acres.

The appellant stated that she had some trouble finding comparable sales. There is a real disparity. They have actually less than one useable acre. There have been no improvements just maintenance. Four comparable sales were submitted [#195385-028 sold for \$555,000 in October 2017; #195385-032 sold for \$675,000 in July 2016; #194101-000 sold for \$425,000 in November 2018; and #194096-000 sold for \$425,000 in May 2017].

The appellant requested a value of \$416,551.

The assessor provided no information.

The comparable sales support the 2017 value. No increase is indicated.

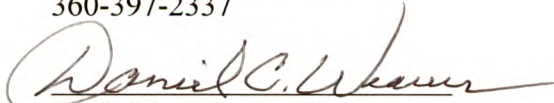
DECISION

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 \$450,703 as of January 1, 2018.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337


Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DULONG, CRAIG P

Craig Dulong
16500 SE 1st Street, Unit #55
Vancouver, WA 98684

ACCOUNT NUMBER: 610416-000

PROPERTY LOCATION: 16500 SE 1st Street
Vancouver, WA

PETITION: 1270

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	\$ 117,077	\$ 117,077
Personal property		
ASSESSED VALUE	\$ 117,077	BOE VALUE \$ 117,077

Date of hearing: September 5, 2019 Recording ID# Dulong

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:

Craig Dulong by teleconference

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style manufactured home residence with 1,614 square feet, built in 1998 and is of excellent construction quality located Cascade Park.

The appellant stated that if he was to put his house on the market, buyers would see it has a 21 year old roof and has had verbal quotes of \$10,000 - \$12,000. Also the linoleum in the kitchen and both bathrooms is bubbling and needs to be replaced. No comparable sales or bids for costs to cure were submitted for Board consideration.

The appellant requested a value of \$101,500.

The assessor provided no information.

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

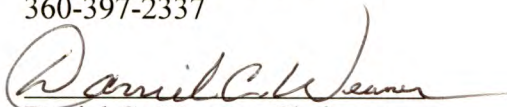
DECISION

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

Certified value of the subject property is sustained at \$117,077 as of January 1, 2018.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SMURR, DANA W

Dana Smurr
10602 NE 65th Street
Vancouver, WA 98662

ACCOUNT NUMBER: 106650-005

PROPERTY LOCATION: 10602 NE 65th Street
Vancouver, WA

PETITION: 1264

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	\$ 110,541	\$ 110,541
Improvements	\$ 206,716	\$ 206,716
Personal property		
ASSESSED VALUE	\$ 317,257	BOE VALUE \$ 317,257

Date of hearing: September 5, 2019 Recording ID# Smurr

Hearing Location: Board of Equalization Hearing Room

1300 Franklin Street, Suite 650
Vancouver, WA 98666

Attendees:

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

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,624 square feet, built in 1993 and is of average construction quality located on 1 acre.

The appellant stated on the petition that other homes like the subject sell for much less. No comparable sales or other evidence was submitted for Board consideration.

The appellant requested a value of \$195,000.

The assessor provided no information.

While the Board understands the argument, 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 set at \$317,257 as of January 1, 2018.

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

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The Board of Equalization
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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: WILSON, DUSTIN R & WILSON, KAYLA N

Dustin & Kayla Wilson
3917 NE Cedar Creek Road
Woodland, WA 98674

ACCOUNT NUMBER: 253080-000

PROPERTY LOCATION: 3917 NE Cedar Creek Road
Woodland, WA

PETITION: 1458

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	\$ 190,032	\$ 190,032
Improvements	\$ 330,438	\$ 239,968
Personal property		
ASSESSED VALUE	\$ 520,470	BOE VALUE \$ 430,000

Date of hearing: September 5, 2019 Recording ID# Wilson

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:
Dustin Wilson

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,910 square feet and a 668 square foot basement, built in 1952 and is of average construction quality located on 5.22 acres.

The appellant stated they purchased the property in August 2018 for \$422,000. An appraisal was performed by Mark Sanchez, a VA Appraiser and listed a value of \$430,000 in July 2018. The house is old and needs several upgrades and repairs.

The appellant requested a value of \$430,000.

The assessor provided no information.

The fee appraisal supports the requested value.

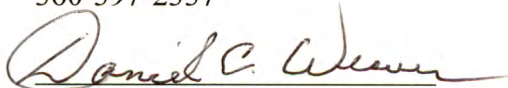
DECISION

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 \$430,000 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: BORTZ, EDWARD C

Edward Bortz
5511 SE Scenic Lane #103
Vancouver, WA 98661

ACCOUNT NUMBER: 35770-620

PROPERTY LOCATION: 2200 SE Scenic Lane #103
Vancouver, WA

PETITION: 683

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	\$ 655,214	\$ 590,000
Personal property		
ASSESSED VALUE	\$ 655,214	BOE VALUE \$ 590,000

Date of hearing: September 5, 2019 Recording ID# Bortz

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 1,452 square feet, built in 2005 and is of very good plus construction quality located in Tidewater Cove Phase Two.

The appellant stated on the petition that he purchased the property in January 2017 for \$530,000. Four comparable sales were submitted [#35770-628 sold for \$520,000 in October 2015; #35770-654 sold for \$530,000 in March 2016; #35770-618 sold for \$590,000 in June 2018; and #35770-642 sold for \$620,000 in June 2018].

The appellant requested a value of \$578,529

The assessor provided no information.

The appellant's comparable sales support a value of \$590,000

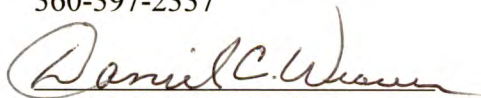
DECISION

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 \$590,000 as of January 1, 2018.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
360-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: THE NEIL JONES FOOD COMPANY

The Neil Jones Food Company
C/O Property Tax Assistance Co. Inc. Travis Carlson
16600 Woodruff Avenue #200
Bellflower, CA 90706

ACCOUNT NUMBER: 986004-016

PROPERTY LOCATION: 1600 West Simpson Avenue
Vancouver, WA

PETITION: 1278

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		
Improvements		
Personal property	\$ 5,798,995	\$ 4,863,672
ASSESSED VALUE	\$ 5,798,995	BOE VALUE
		\$ 4,863,672

Date of hearing: September 5, 2019 Recording ID# Neil Jones Co

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 appeal is regarding Northwest Packing Company – The Neil Jones Food Company personal property. This is a manufacturing plant with food processing equipment.

The appellant's representative stated on the petition that their opinion of value is based on the cost approach and percent good factors used by the Clark County Assessor. They used the Assessor's Annual Report as a starting point to make adjustments for economic life of the fruit bins, capitalized interest, rebuilds and pollution control devices. The fruit bins have an eight year normal useful life as they bring the fruit from the growers to the plant. The assessor valued certain rebuilds at 66% of cost, however they felt this methodology should be applied to all rebuilds. They were required to invest \$851,766 for pollution control devices to comply with government regulations. No prudent investor would pay an additional \$165,245 (value used by the assessor) without seeing an economic benefit to their income stream.

The appellant requested a value of \$2,899,497.

The assessor provided a spreadsheet listing the indicated value as \$5,798,995.

Since no one was in attendance to explain the summaries, it appears the appellant's summary of \$4,863,672 is supported by details.

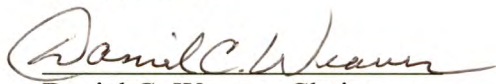
DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the assessor concludes that the appellant has made an argument sufficiently clear, cogent and convincing to overcome the assessor's presumption of correctness.

Market value of the personal property is set at \$4,863,672 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: YUNG, GLEN J & TO, XUAN K

Glen Yung
2014 Columbia Street
Vancouver, WA 98660

ACCOUNT NUMBER: 54000-000

PROPERTY LOCATION: 2014 Columbia Street
Vancouver, WA

PETITION: 1265

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	\$ 113,448	\$ 113,448
Improvements	\$ 653,451	\$ 653,451
Personal property		
ASSESSED VALUE	\$ 766,899	BOE VALUE \$ 766,899

Date of hearing: September 5, 2019 Recording ID# Yung

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 2,240 square feet and a 1,320 square foot basement, built in 1925 and is of good construction quality located on .11 acres.

The appellant stated on the petition that the property would not sell for the assessor's value in the condition it is/was in. There were no comparable sales or costs to cure for Board consideration.

The appellant requested a value of \$473,448.

The assessor provided no information.

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

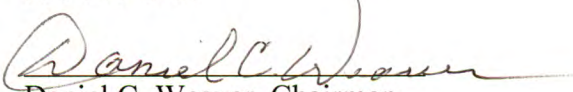
DECISION

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 \$766,899 as of January 1, 2018.

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

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98666-5000
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Daniel C. Weaver, Chairman

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