



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: SEBTI, JANET

Janet Sebti
4712 Wintler Drive
Vancouver, WA 98661

ACCOUNT NUMBER: 118254-980

PROPERTY LOCATION: 12700 NE 42nd Avenue
Vancouver, WA

PETITION: 694

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	\$ 110,000	\$ 110,000
Improvements	\$ 620,976	\$ 570,000
Personal property		
ASSESSED VALUE	\$ 730,976	BOE VALUE \$ 680,000

Date of hearing: September 16, 2019 Recording ID# Sebti

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:
Janet Sebti

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 3,909 square feet, built in 1998 and is of very good construction quality located on .33 acres.

The appellant stated that the house has several items in disrepair. She did not want to call out contractor's knowing she cannot afford to pay for the repairs. There is a patio that is sinking, original carpets and flooring, cabinets, counters, and roof. The stucco siding has cracking and so does the rock wall. Four comparable sales were submitted [#118255-964 sold for \$515,000 in July 2018; #118255-576 sold for \$530,000 in June 2018; #118255-593 sold for \$525,000 in June 2018; and #118255-648 sold for \$467,500 in April 2018].

The appellant requested a value of \$590,000.

The assessor provided a list of 142 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value.

The comparable properties indicate \$170-\$175 per square foot and trending for time indicates a value of \$678,000. The assessor properties also support a value of \$680,000.

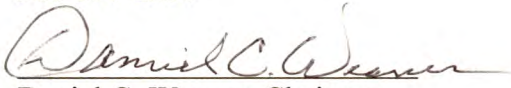
DECISION

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 \$680,000 as of January 1, 2018.

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

Mailed on September 26, 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: MURRELL, EDMOND E & MURRELL, KIMBERLY

Edmond & Kimberly Murrell
37118 SE Gibson Road
Washougal, WA 98671

ACCOUNT NUMBER: 134388-000

PROPERTY LOCATION: 37118 SE Gibson Road
Washougal, WA

PETITION: 903

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	\$ 279,606	\$ 279,606	
Improvements	\$ 462,387	\$ 397,458	
Personal property			
ASSESSED VALUE	\$ 741,993	BOE VALUE	\$ 677,064

Date of hearing: September 16, 2019 Recording ID#Murrell

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:
Edmond Murrell

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,329 square feet and a 1,459 square foot basement, built in 1965 and is of average construction quality located on 5.07 acres.

The appellant stated that the description of his home and land is inaccurate in the assessment information. No deductions are made for the age and repairs on the home. The home was built in 1963 and had brick installed in 1965. Bids were submitted for dry rot - \$1,500; hallway bath remodel \$14,585.29; master bath remodel \$16,248.95; and new roof and tear off \$22,852.47.

The appellant requested a value of \$432,000.

The assessor provided a list of five sales adjusted only for time a 2018 property information card and a list recommending a changed to the assessed value from \$741,993 to \$677,064.

The assessor's revised value of \$677,064 takes the age, condition and costs to cure into consideration.

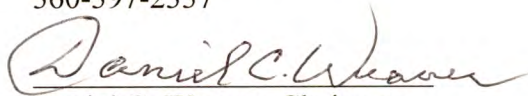
DECISION

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 \$677,064 as of January 1, 2018.

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

Mailed on September 26, 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: FRANKE, MILTON E & FRANKE, JEANNE A TRUSTEES

Milton & Jeanne Franke
PO Box 1292
Ridgefield, WA 98642

ACCOUNT NUMBER: 218257-000

PROPERTY LOCATION: 7201 NW 291st Street
Ridgefield, WA

PETITION: 918

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	\$ 220,704	\$ 220,704
Improvements	\$ 385,780	\$ 385,780
Personal property		
ASSESSED VALUE	\$ 606,484	BOE VALUE \$ 606,484

Date of hearing: September 16, 2019 Recording ID# Franke

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 2,230 square feet, built in 2010 and is of good construction quality located on 5.44 acres.

The appellant stated on the petition that the majority of land is not useable topographically and there are use restrictions. The improvements are significantly over valued. There were no comparable sales or other documentary evidence submitted for Board consideration.

The appellant requested a value of \$485,000.

The assessor provided no information.

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

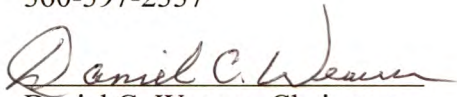
DECISION

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 sustained at \$606,484 as of January 1, 2018.

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

Mailed on September 26, 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: DAMON, JENNIFER

Jennifer Damon
12110 NW 48th Court
Vancouver, WA 98685

ACCOUNT NUMBER: 188220-020

PROPERTY LOCATION: 12110 NW 48th Court
Vancouver, WA

PETITION: 1418

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	\$ 141,000	\$ 141,000
Improvements	\$ 126,278	\$ 126,278
Personal property		
ASSESSED VALUE	\$ 267,278	BOE VALUE \$ 267,278

Date of hearing: September 16, 2019 Recording ID# Damon

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 3,389 square feet, built in 2013 and is of good plus construction quality located on .57 acres.

The appellant stated on the petition that three different methods were used to determine a value for the 2018 assessment. 1. Average comparable same home sales from 2017-2018 (4.29%); 2. Average comparable home sales between assessment years 2017-2018 (8.88%); and 3. Average all sales in the area between assessment years 2017-2018 (8.33%). The average of all three methods indicates a 7.17% increase. Numerous sales were submitted. There are also disrepair issues still.

The appellant requested a value of \$232,461.

The assessor provided a list of five comparable sales and a cover letter recommending no change to the assessed value.

The sales submitted are not truly comparable sales. The County has already accounted for the cost to cure of \$357,543 for the disrepair issues.

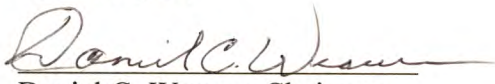
DECISION

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 set at \$267,278 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: BURINSKY, CINDY M

Stephen & Cindy Burinsky
110 South Reymonds Avenue
Yacolt, WA 98675

ACCOUNT NUMBER: 65142-000

PROPERTY LOCATION: 110 South Reymonds Avenue
Yacolt, WA

PETITION: 1108

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	\$ 82,095	\$ 82,095
Improvements	\$ 113,551	\$ 113,551
Personal property		
ASSESSED VALUE	\$ 195,646	BOE VALUE \$ 195,646

Date of hearing: September 16, 2019 Recording ID# Burinsky

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:
Stephen Burinsky 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 2,564 square feet, built in 1996 and is of very good construction quality located on .52 acres.

The appellant is appealing two parcels #65142-000 and #65140-000. He stated that this parcel has a manufactured home on it and it is twenty two years old and depreciating. Manufactured homes do not appreciate. It is actually deteriorating and will cost \$8-\$10 per square foot to reside the house.

The appellant requested a value of \$182,196.

The assessor provided no information.

While the Board understands the issues, no compelling evidence was submitted. The current market is showing manufactured homes appreciating. The lower end of the market has less to offer and more people can afford a less expensive manufactured home.

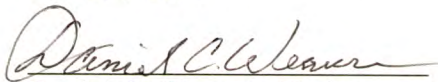
DECISION

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 \$195,646 as of January 1, 2018.

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

Mailed on September 26, 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: BURINSKY, STEPHEN L

Stephen & Cindy Burinsky
110 South Reymonds Avenue
Yacolt, WA 98675

ACCOUNT NUMBER: 65140-000

PROPERTY LOCATION: 507 East Jones Street
Yacolt, WA

PETITION: 1411

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	\$ 82,095	\$ 82,095
Improvements	\$ 130,900	\$ 130,900
Personal property		
ASSESSED VALUE	\$ 212,995	BOE VALUE \$ 212,995

Date of hearing: September 16, 2019 Recording ID# Burinsky

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:
Stephen Burinsky by teleconference

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5 story residence with 1,936 square feet, built in 1913 and is of average construction quality located on .52 acres.

The appellant is appealing two parcels #65142-000 and #65140-000. He stated he and the assessor came to an agreement two years ago that this property should be valued at \$165,000. Other like properties are valued less. One comparable sale was listed [#65180-000 sold for \$210,001 in August 2017].

The appellant requested a value of \$164,000.

The assessor provided no information.

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

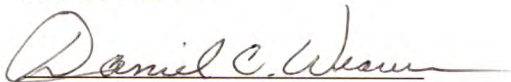
DECISION

The Board, after carefully reviewing the information 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 \$212,995 as of January 1, 2018.

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

Mailed on September 26, 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: COUGHLIN, KEVIN & COUGHLIN, BARBARA A

Kevin & Barbara Coughlin
1082 East Lucas Street
La Center, WA 98629

ACCOUNT NUMBER: 63472-846

PROPERTY LOCATION: 1082 East Lucas Street
La Center, WA

PETITION: 1165

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	\$ 82,680	\$ 82,680
Improvements	\$ 500,663	\$ 500,663
Personal property		
ASSESSED VALUE	\$ 583,343	BOE VALUE \$ 583,343

Date of hearing: September 16, 2019 Recording ID# Coughlin

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 2,380 square feet and a 1,034 square foot basement, built in 2005 and is of good construction quality located on .26 acres.

The appellant stated on the petition that the similar properties in the neighborhood that are for sale are going for much less. 943 East Lucas is larger than the subject and is pending sale at \$510,000. 1130 East Lucas (next door) originally was listed at \$574,900 and is now down to \$534,900. 1091 East Lucas was originally listed for \$574,900 and is now down to \$549,000. Three comparable sales were listed [#63472-882 sold for \$480,000 in January 2016; #258991-024 sold for \$383,000 in April 2016; and #63472-842 sold for \$375,000 in August 2013]. These sales are somewhat stale.

The appellant requested a value of \$519,000

The assessor provided no information.

While the Board understands the argument, the submitted sales are not current.

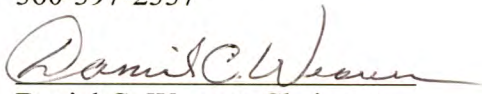
DECISION

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 \$583,343 as of January 1, 2018.

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

Mailed on September 26, 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: SCHMEER, GREGORY & SCHMEER, MARGARET

Douglas & Margaret Schmeer
16314 NE 13th Street
Vancouver, WA 98684

ACCOUNT NUMBER: 110184-424

PROPERTY LOCATION: 16314 NE 13th Street
Vancouver, WA

PETITION: 1254

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	\$ 120,400	\$ 120,400
Improvements	\$ 210,805	\$ 198,600
Personal property		
ASSESSED VALUE	\$ 331,205	BOE VALUE \$ 319,000

Date of hearing: September 16, 2019 Recording ID# Schmeer

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 1,722 square feet, built in 1996 and is of fair plus construction quality located on .14 acres.

The appellant stated on the petition that they did a refinance on the home at the same time as the assessment. A submitted appraisal performed by Christopher Young of Appraisals Plus, Inc. listed a value of \$319,000 as of February 2018.

The appellant requested a value of \$321,200.

The assessor provided no information.

The fee appraisal supports a value of \$319,000.


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 \$319,000 as of January 1, 2018.

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

Mailed on September 26, 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: GIBBONS, JEFFREY & GIBBONS, MARTINE

Jeffrey & Martine Gibbons
9405 NE Livingston Mountain Court
Camas, WA 98607

ACCOUNT NUMBER: 137075-000

PROPERTY LOCATION: 7836 NE Livingston Mountain Road
Camas, WA

PETITION: 1468

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	\$ 207,664	\$ 157,500
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 207,664	BOE VALUE \$ 157,500

Date of hearing: September 16, 2019 Recording ID# Gibbons

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:
Jeffrey Gibbons

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a five acre parcel of property.

The appellant stated this property was purchased for \$157,500 in November 2018. The purchase price should be the market value. He already has an appeal in for 2019 and there should be a way that this value is used as a starting point for valuing the following year. He should not have to keep appealing year after year. There should be some way of flagging this property so the assessed value remains reasonable. He asked for comparable sales from the assessor but they gave him nothing.

The appellant requested a value of \$157,500.

The assessor provided no information until the morning of the hearing. Susan Praytor notified the BOE by email that she had emailed the appellant a stipulation letter at 7am. This was not submitted 21 business days prior to the hearing.

The assessor's office agreed to the appellant's request. Once the program specialist of the BOE told the appellant of the letter, he decided to sign and agree with the stipulated value of \$157,500.

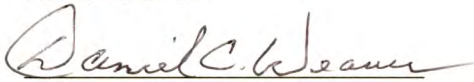
DECISION

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 \$157,500 as of January 1, 2018.

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

Mailed on September 26, 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.



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: GARRISON, ROY E & GARRISON, GLORIA TRUSTEE

Roy & Gloria Garrison
1186 South 30th Place
Ridgefield, WA 98642

ACCOUNT NUMBER: 215836-000

PROPERTY LOCATION: #41, Section 29, Township 4 North, Range 1 East WM
Ridgefield, WA

PETITION: 1415

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	\$ 483,033	\$ 483,033
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 483,033	BOE VALUE \$ 483,033

Date of hearing: September 16, 2019 Recording ID# Garrison

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:
Roy Garrison

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5.15 acre parcel of property.

The appellant stated that he is appealing two properties #215836-000 and #215849-000. The land has not been approved by the City for development. There are steep slopes and a canyon with wetland setbacks. He does have a potential agreement with a developer contingent on three parcels being purchased. It will take 16-18 months to see if the parcels can even be developed. If they cannot be developed and they will not buy the parcels, he will get a portion of the money for his time and trouble. The potential sale price was testified to be \$904,000.

The appellant requested a value of \$283,140 per acre for the land.

The assessor provided no information.

While the Board understands the argument and the testimony of a contingent sale for \$904,000 total for #215836-000 and #215849-000, no compelling evidence was provided.

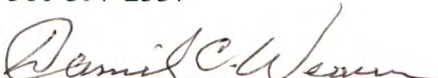
DECISION

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 \$483,033 as of January 1, 2018.

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

Mailed on September 26, 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

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: GARRISON, ROY E & GARRISON, GLORIA TRUSTEE

Roy & Gloria Garrison
1186 South 30th Place
Ridgefield, WA 98642

ACCOUNT NUMBER: 215849-000

PROPERTY LOCATION: #54, Section 29, Township 4 North, Range 1 East WM
Ridgefield, WA

PETITION: 1416

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	\$ 490,529	\$ 490,529
Improvements	\$ 0	\$ 0
Personal property		
ASSESSED VALUE	\$ 490,529	BOE VALUE \$ 490,529

Date of hearing: September 16, 2019 Recording ID# Garrison

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:
Roy Garrison

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 5 acre parcel of property.

The appellant stated that he is appealing two properties #215836-000 and 215849-000. The land has not been approved by the City for development. There are steep slopes and a canyon with wetland setbacks. He does have a potential agreement with a developer contingent on three parcels being purchased. It will take 16-18 months to see if the parcels can even be developed. If they cannot be developed and they will not buy the parcels, he will get a portion of the money for his time and trouble. The potential sale price was testified to be \$904,000.

The appellant requested a value of \$359,370 per acre for the land.

The assessor provided no information.

While the Board understands the argument and the testimony of a contingent sale for \$904,000 total for #215836-000 and #215849-000, no compelling evidence was provided.

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 \$490,529 as of January 1, 2018.

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

Mailed on September 26, 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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