



# 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:** WALLACE, CRAIG

Craig Wallace  
7900 NE 298<sup>th</sup> Court  
Camas, WA 98607

**ACCOUNT NUMBER:** 137137-000

**PROPERTY LOCATION:** 7900 NE 298<sup>th</sup> Court  
Camas, WA

**PETITION:** 1522

**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	\$ 252,007	\$ 252,007	
Improvements	\$ 816,366	\$ 557,993	
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,068,373</b>	<b>BOE VALUE</b>	<b>\$ 810,000</b>

**Date of hearing:** September 20, 2019 **Recording ID#** Wallace

**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 Wallace

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a two story residence with 5,311 square feet and a 2,081 square foot basement, built in 1997 and is of good construction quality located on 5.1 acres.

The appellant stated that he purchased this property in November 2018 for \$810,000. A submitted appraisal performed by Roger Russell of CoreLogic Valuations Solutions, Inc. listed a value of \$810,000 in October 2018.

The appellant requested a value of \$810,000.

The assessor provided no information.

The purchase price and fee appraisal support the requested value of \$810,000.

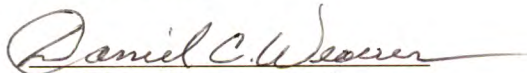
## DECISION

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 \$810,000 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](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:** MURIE, MICHELLE R

Michelle Murie  
5602 Idaho Street  
Vancouver, WA 98661

**ACCOUNT NUMBER:** 37912-618

**PROPERTY LOCATION:** 5602 Idaho Street  
Vancouver, WA

**PETITION:** 800

**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	\$ 108,575	\$ 108,575
Improvements	\$ 232,731	\$ 210,760
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 341,306</b>	<b>BOE VALUE \$ 319,335</b>

Date of hearing: September 20, 2019 Recording ID# Murie

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:  
Michelle Murie

Assessor:  
None

## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 1,128 square feet and a 1,128 square foot basement, built in 1964 and is of average construction quality located on .24 acres.

The appellant stated that she purchased this property in June 2018 for \$319,335. A submitted appraisal was performed by Steven Phillip Gray of Porch Light Appraisal, Inc. and listed a value of \$330,000 as of June 2018.

The appellant requested a value of \$319,335.

The assessor provided no information.

The purchase price and the supporting fee appraisal supports the value requested by the appellant.

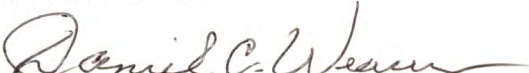
### DECISION

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 \$319,335 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:** DAWSON, BRIAN & DAWSON, CHRISTINA

Brian & Christina Dawson  
2908 SE 297<sup>th</sup> Avenue  
Washougal, WA 98671

**ACCOUNT NUMBER:** 130976-005

**PROPERTY LOCATION:** 2908 SE 297<sup>th</sup> Avenue  
Washougal, WA

**PETITION:** 1438

**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	\$ 155,370	\$ 155,370	
Improvements	\$ 1,145,402	\$ 1,145,402	
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,300,772</b>	<b>BOE VALUE</b>	<b>\$ 1,300,772</b>

Date of hearing: September 20, 2019 Recording ID# Dawson

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:  
Christina Dawson

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5 story residence with 4,632 square feet and a 3,250 square foot basement, built in 2005 and is of very good minus construction quality located on 1.22 acres.

The appellant stated that they do not have a view. There will be a new subdivision nearby and they will decrease their value. When comparing nearby homes their assessment is overpriced. Five comparable sales were submitted [#130975-015 sold for \$700,000 in April 2016; #123409-000 sold for \$390,000 in July 2013; #130551-000 sold for \$750,000 in August 2017; #130556-188 sold for \$710,000 in July 2017; and #92232-750 sold for \$1,025,000 in April 2016].

The appellant requested a value of \$877,579.

The assessor provided no information.

The comparable sales do not really support the requested value. Several comparable sales were too old to be relevant. No other compelling evidence was submitted for Board consideration.

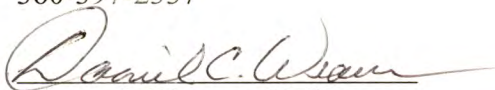
## DECISION

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 \$1,300,772 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:** KLEIN, SETH & KLEIN, STEPHANIE

Seth & Stephanie Klein  
33100 NE Ivy Avenue  
La Center, WA 98629

**ACCOUNT NUMBER:** 209481-000

**PROPERTY LOCATION:** 33100 NE Ivy Avenue  
La Center, WA

**PETITION:** 1524

**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	\$ 236,043	\$ 236,043
Improvements	\$ 380,131	\$ 233,957
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 616,174</b>	<b>BOE VALUE \$ 470,000</b>

**Date of hearing:** September 20, 2019 **Recording ID#** Klein

**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 3,098 square feet, built in 1925 and is of average construction quality located on 10 acres.

The appellant stated on the petition that they purchased this property in February 2018 for \$430,000. A submitted appraisal was performed by Jason A. Fulmer of NW Valuation Group, LLC and listed a value of \$470,000 as of February 2018.

The appellant requested a value of \$470,000.

The assessor provided no information.

The purchase price and the fee appraisal support the requested value.

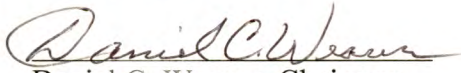
## DECISION

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 \$470,000 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:** NUSBAUM, JAMES K & NUSBAUM, KIMBERLEY

James & Kimberley Nusbaum  
2813 NW Lacamas Drive  
Camas, WA 98607

**ACCOUNT NUMBER:** 92232-682

**PROPERTY LOCATION:** 2813 NW Lacamas Drive  
Camas, WA

**PETITION:** 1440

**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	\$ 285,000	\$ 285,000
Improvements	\$ 677,978	\$ 484,585
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 962,978</b>	<b>BOE VALUE \$ 769,585</b>

Date of hearing: September 20, 2019 Recording ID# Nusbaum

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 3,222 square feet, built in 2017 and is of very good construction quality located on .38 acres.

The appellant stated on the petition that none of the recent sales of similarly sized houses on similar lots sold for anything near the \$962,978 assessed value. Eleven comparable sales were submitted [#92232-594 sold for \$699,000 in October 2017; #110186-874 sold for \$767,000 in May 2017; #92232-628 sold for \$649,000 in June 2018; #92232-638 sold for \$695,000 in March 2018; #110187-002 sold for \$750,000 in October 2017; #92232-826 sold for \$621,600 in November 2016; #986035-664 sold for \$749,900 in March 2018; #92232-676 sold for \$760,000 in March 2018; #92232-666 sold for \$645,000 in October 2017; #92232-718 sold for \$780,000 in September 2018; and #986035-674 sold for \$699,950 in October 2017].

The appellant requested a value of \$769,585.

The assessor provided no information.

The appellant's comparable sales support the requested value.

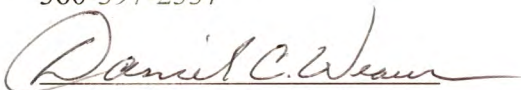
### DECISION

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 \$769,585 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:** SNYDER, JERRY & SNYDER, CATHERINE

Jerry & Catherine Snyder  
17516 NE 29<sup>th</sup> Avenue  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 181907-001

**PROPERTY LOCATION:** 17516 NE 29<sup>th</sup> Avenue  
Ridgefield, WA

**PETITION:** 1441

**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	\$ 405,355	\$ 315,000
Improvements	\$ 0	\$ 0
Personal property		
<b>ASSESSED VALUE</b>	<b>\$ 405,355</b>	<b>BOE VALUE \$ 315,000</b>

Date of hearing: September 20, 2019 Recording ID# Snyder

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:  
Jerry & Catherine Snyder

Assessor:  
None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style manufactured home with 1,440 square feet, built in 1977 and is of average construction quality located on 1.88 acres.

The appellant stated that the assessor's office continually ups the value even though they end up stipulating the value. The parcel is too small to be developed and none of their neighbors want to sell. This has been going up \$100,000 a year which is too much. Four comparable sales were submitted [#193098-000 sold for \$311,000 in January 2018; #986041-974 sold for \$280,000 in October 2018; #97651-000 sold for \$315,000 in December 2017; #236611014 sold for \$110,000 in March 2013]. There is no value on the manufactured home.

The appellant requested a value of \$307,000.

The assessor provided no information.

The appellant's comparable sales, especially #97651-000 supports a value of \$315,000 for the property with no value attached to the manufactured home.

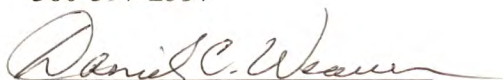
## DECISION

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 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 \$315,000 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



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