



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: DOVER, ANDREA M

Andrea Dover
3310 NE 392nd Circle
La Center, WA 98629

ACCOUNT NUMBER: 256774-010

PROPERTY LOCATION: 3310 NE 392nd Circle
La Center, WA

PETITION: 985

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 | \$ 182,520 | \$ 182,520 |
| Improvements | \$ 377,702 | \$ 377,702 |
| Personal property | | |
| ASSESSED VALUE | \$ 560,222 | BOE VALUE \$ 560,222 |

Date of hearing: September 30, 2019 Recording ID# Dover

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 2,383 square feet, built in 2003 and is of average plus construction quality located on 5 acres.

The appellant stated on the petition that the current assessment represents a 17.6% increase in the homes' value over the past year. Median home values rose only 8.7% last year. Additionally, this amount of increase is not supported by current comparable sales. No additional evidence was provided for Board consideration

The appellant requested a value of \$501,889.

The assessor provided no information.

While the Board understands the argument, no comparable sales or costs to cure were submitted for Board consideration.


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 \$560,222 as of January 1, 2018.

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

Mailed on October 9, 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: SMITH, LAURA E

Laura Smith
7100 NE Fairway Avenue
Vancouver, WA 98662

ACCOUNT NUMBER: 105522-072

PROPERTY LOCATION: 7100 NE Fairway Avenue
Vancouver, WA

PETITION: 1442

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 | \$ 84,000 | \$ 84,000 |
| Improvements | \$ 267,611 | \$ 267,611 |
| Personal property | | |
| ASSESSED VALUE | \$ 351,611 | BOE VALUE \$ 351,611 |

Date of hearing: September 30, 2019 Recording ID# Smith

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 2,676 square feet, built in 1969 and is of average plus construction quality located on .3 acres.

The appellant stated on the petition that the house was built in 1969. It has original single pane windows, original ceiling heat (not working in three areas). The roof is from 1996 and leaks in two places when it rains hard, and the second story decking over the living area needs replacement as well as the attached outdoor stairs. No additional evidence was submitted for Board consideration.

The appellant requested a value of \$250,000.

The assessor provided no information.

While the Board understands the argument, no comparable sales or costs to cure were submitted for Board consideration.

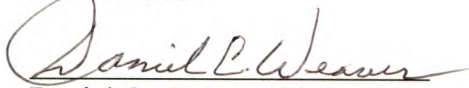
DECISION

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 \$351,611 as of January 1, 2018.

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

Mailed on October 9, 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: KALER, DANIEL L & KALER, KATHY E

Daniel & Kathy Kaler
PO Box 507
Eugene, OR 97440

ACCOUNT NUMBER: 130036-076

PROPERTY LOCATION: 4292 Z Street
Washougal, WA

PETITION: 1444

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 | \$ 113,250 | \$ 113,250 |
| Improvements | \$ 514,792 | \$ 514,792 |
| Personal property | | |
| ASSESSED VALUE | \$ 628,042 | BOE VALUE \$ 628,042 |

Date of hearing: September 30, 2019 Recording ID# Kaler

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:
Daniel Kaler

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a ranch style residence with 2,017 square feet with a 1,565 square foot basement, built in 2017 and is of average plus construction quality located on .18 acres.

The appellant stated that there is a power transmission tower that obscures their view. The land value should stay within the range of the land values for the comparable properties. He purchased his property for \$55,000 in April 2016. The properties were sold at the same time frame and have similar slopes. Three comparable land sales were submitted [#986030-558 sold for \$45,000 in February 2016; #986030-561 sold for \$50,000 in March 2015; #132349-090 sold for \$60,000 in June 2016].

The appellant requested a value of \$578,042.

The assessor provided no information.

While the Board understands the argument, no recent sales or additional compelling evidence was submitted.

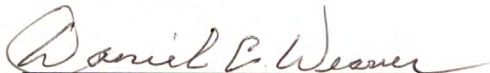
DECISION

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 \$628,042 as of January 1, 2018.

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

Mailed on October 9, 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: FISCHER, JERI E

Jeri Fischer
2815 NE 42nd Street
Vancouver, WA 98663

ACCOUNT NUMBER: 150073-000

PROPERTY LOCATION: 2815 NE 42nd Street
Vancouver, WA

PETITION: 1445

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 | \$ 81,296 | \$ 81,296 |
| Improvements | \$ 389,342 | \$ 389,342 |
| Personal property | | |
| ASSESSED VALUE | \$ 470,638 | BOE VALUE \$ 470,638 |

Date of hearing: September 30, 2019 Recording ID# Fischer

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 1,885 square feet and a 940 square foot basement, built in 1963 and is of average minus construction quality located on 1.98 acres.

The appellant stated on the petition that the property still suffers from the effects of the Handy Andy oil contamination that happened years ago. TOC filed bankruptcy last year and no immediate signs of continuing the cleanup. The prior owner received annual dividends from TOC but this no longer happens. The 2017 Notice of Value was received just after the purchase and was not aware at the time that it was appealable. The property was purchased for \$473,000 in July 2017.

The appellant requested a value of \$398,835.

The assessor provided no information.

While the Board understands the argument, no compelling evidence was submitted. The purchase price is more than the assessed value.

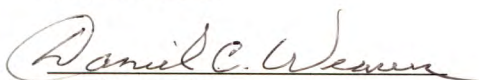
DECISION

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 \$470,638 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: MILLER, BRENDAN K & MILLER, DORI A

Brendan & Dori Miller
17513 NE 110th Avenue
Battle Ground, WA 98604

ACCOUNT NUMBER: 195534-000

PROPERTY LOCATION: 17513 NE 110th Avenue
Battle Ground, WA

PETITION: 1446

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 | \$ 203,399 | \$ 203,399 |
| Improvements | \$ 232,889 | \$ 232,889 |
| Personal property | | |
| ASSESSED VALUE | \$ 436,288 | BOE VALUE \$ 436,288 |

Date of hearing: September 30, 2019 Recording ID# Miller

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 1.5 story residence with 1,408 square feet and a 710 square foot basement, built in 1979 and is of average construction quality located on 2.50 acres.

The appellant stated on the petition that an unsubstantiated change of effective age is leading to over assessment. The age of the structure was changed from 1979 to 1995. This was triggered by a 160 square foot remodel of a basement bathroom and storage area with an estimated cost of \$10,000. The assessment rose 23.1% from last year. The errant change in the effective age of the structure inflated the structures value. No other documentary evidence was submitted for Board consideration.

The appellant requested a value of \$415,282.

The assessor provided no information.

While the Board understands the issues, no compelling evidence was submitted such as comparable sales or costs to cure.


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 \$436,288 as of January 1, 2018.

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

Mailed on October 9, 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: GREENE, ALAN T ETAL

Alan Greene
PO Box 2844
Battle Ground, WA 98604

ACCOUNT NUMBER: 236103-000

PROPERTY LOCATION: 18708 NE 224th Street
Battle Ground, WA

PETITION: 992

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 | \$ 91,201 | \$ 91,201 |
| Improvements | \$ 126,135 | \$ 86,187 |
| Personal property | | |
| ASSESSED VALUE | \$ 217,336 | BOE VALUE \$ 177,388 |

Date of hearing: September 30, 2019 Recording ID# Greene

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 1,319 square feet, built in 1973 and is of fair construction quality located on 1 acre.

The appellant stated on the petition that this parcel is a residential home with timber contiguous with 40 acres of timber land owned by the same owners and managed as one timber growing unit. The land should be assessed as one acre improved but as contiguous with 40 acres of timber land. The homes assessed value is reduced by the cost of major repairs needed: holes in the ceiling, floors and wall; sub-floor, flooring, chimney, inoperable furnace; broken windows and doors, trim, plumbing and plumbing fixtures, bathrooms, painting and vents. Numerous bids were submitted totaling \$20,873.

The appellant requested a value of \$128,306.

The assessor provided a list of 212 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$217,336 to \$177,388.

The assessors recommended value is appropriate.

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 subject property is set at \$177,388 as of January 1, 2018.

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

Mailed on October 9, 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: ANSELL, KAREN & KING, MARY LOU TRUSTEES

Karen Ansell & Mary Lou King
3240 Morris Lane
Miami, FL 33133

ACCOUNT NUMBER: 121561-010

PROPERTY LOCATION: 22922 NE Wickson Road
Battle Ground, WA

PETITION: 1463

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 | \$ 216,001 | \$ 216,001 |
| Improvements | \$ 340,328 | \$ 320,999 |
| Personal property | | |
| ASSESSED VALUE | \$ 556,329 | BOE VALUE \$ 537,000 |

Date of hearing: September 30, 2019 **Recording ID#** Ansell

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 2,129 square feet, built in 1998 and is of average plus construction quality located on 3.50 acres.

The appellant stated on the petition that on April 26, 2017 the true and fair value of the property was determined by an independent appraisal. The submitted appraisal was performed by Cole Irvine and listed a value of \$520,000 as of April 2017. They purchased the property for \$510,000 in July 2017.

The appellant requested a value of \$509,007.

The assessor provided no information.

Using the purchase price of \$510,000 trended forward by .89% for six months yields a value of \$537,000.


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 \$537,000 as of January 1, 2018.

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

Mailed on October 9, 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: SALE, JEANETTE & SALE, DAVID

Jeanette & David Sale
4808 NE 99th Street
Vancouver, WA 98665

ACCOUNT NUMBER: 189889-000

PROPERTY LOCATION: 4808 NE 99th Street
Vancouver, WA

PETITION: 1464

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 | \$ 527,953 | \$ 527,953 |
| Improvements | \$ 240,145 | \$ 14,547 |
| Personal property | | |
| ASSESSED VALUE | \$ 768,098 | BOE VALUE \$ 545,500 |

Date of hearing: September 30, 2019 Recording ID# Sale

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:
David Sale 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 1,656 square feet and a 1,344 square foot basement, built in 1986 and is of average construction quality located on 3.03 acres.

The appellant stated they have started to develop the front of the property into six lots. There is no sewer access available nearby. Just the permit costs are at \$30,000 now. He has to finish the development before he can fix his existing house. They are waiting to run sewer lines to 50th Street. The increase from last year was 55%.

The appellant requested a value of \$495,000.

The assessor provided no information.

The property was purchased in 2016 for \$495,000 and the 2017 appraised value of \$705,382 was lowered by the Board of Equalization to the fee appraisal and purchase price of \$495,000. The county appraisal for 2018 is \$768,098 and \$519,746 for 2019. There are significant delays that do not allow the completion of the development. Trending from the 2016 value at the countywide 10.2% yields a value of \$545,500. That value is heavily weighted to the unsold developable 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 \$545,500 as of January 1, 2018.

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

Mailed on October 9, 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: ROSALES, PATRICIO & ROSALES, MARIA GUADALUPE

Patricio & Maria Rosales
23817 NW 3rd Drive
Ridgefield, WA 98642

ACCOUNT NUMBER: 986037-984

PROPERTY LOCATION: 23817 NE 3rd Drive
Ridgefield, WA

PETITION: 1465

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 | \$ 273,577 | \$ 273,577 |
| Improvements | \$ 776,777 | \$ 701,423 |
| Personal property | | |
| ASSESSED VALUE | \$ 1,050,354 | BOE VALUE \$ 975,000 |

Date of hearing: September 30, 2019 Recording ID# Rosales

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 1.5 story residence with 3,871 square feet, built in 2017 and is of good construction quality located on 1.78 acres.

The appellant stated on the petition that they just bought the property in February 2018 for \$975,000.

The appellant requested a value of \$952,979.

The assessor provided no information.

The purchase price supports a value of \$975,000.

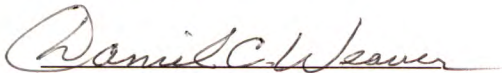
DECISION

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 \$975,000 as of January 1, 2018.

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

Mailed on October 9, 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: LAKEVIEW PAR 3

Lakeview Par 3
Douglas & Heather Greene
2425 NW 69th Street
Vancouver, WA 98665

ACCOUNT NUMBER: 146700-000

PROPERTY LOCATION: 2425 NW 69th Street
Vancouver, WA

PETITION: 1286

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 | \$ 1,372,823 | \$ 307,800 |
| Improvements | \$ 6,800 | \$ 6,800 |
| Personal property | | |
| ASSESSED VALUE | \$ 1,379,623 | BOE VALUE \$ 314,600 |

Date of hearing: September 30, 2019 Recording ID# Greene

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 & Heather Greene and Mike Lamb, Realtor

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 8.95 acre golf course with a 1,920 square foot commercial farm shed, built in 1980.

The appellant stated that the two golf course properties #146700-000 and #146676-000 historically had been designated as commercial property but they recently learned that they have been reclassified as prime developable. The use of the properties remains a commercial golf course operating under an open space agreement from 2008.

The appellant requested a value of \$314,600.

The assessor provided a list of 103 sales adjusted only for time, a 2018 property information card and a cover letter recommending a change to the assessed value from \$1,379,623 to \$944,492.

The open space agreement appears to be in effect at least until June of 2018. The appellant did not request to be removed from the open space program in the 2 years prior to that date as required under paragraph 5 of that agreement. The appellant continues to use the property as intended by the open space agreement and has not been notified of any breach of that agreement. In addition the assessor indicates property nearby that was developed with housing units. That property has no development on the property that has any designation of flood plain, flood fringe or buffer. Only a small sliver of the subject property has no flood designation.

In accordance with RCW 84.34.060:

“In determining the true and fair market value of open space land and timberland, which has been classified as such under the provisions of this chapter, the assessor shall consider only the use to which such property and improvements is currently applied and shall not consider potential uses of such.”

The assessor indicates on page 4 of the appeal response the property may not meet the requirements of Chapter 3.08.040, however the circumstances have remained unchanged from 2008. In additional the property does protect the lake, habitat and the flood plain.

Notice of the change in classification was not provided to the appellant within 30 days in accordance with RCW 84.34.020 (3). The reasons for the change was provided along with the response to the appeal dated July 29, 2019. The notice of value was dated September 29, 2018 without reasons. The appellant was to be given time to respond to the change before it becomes effective.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

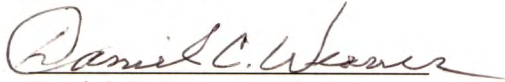
DECISION

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 \$314,600 (2017 value requested by the appellant) as of January 1, 2018.

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

Mailed on October 9, 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: GREENE, DOUGLAS C & GREENE, HEATHER TRUSTEES

Lakeview Par 3
Douglas & Heather Greene
2425 NW 69th Street
Vancouver, WA 98665

ACCOUNT NUMBER: 146813-000

PROPERTY LOCATION: 2425 NW 69th Street
Vancouver, WA

PETITION: 1287

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 | \$ 248,574 | \$ 248,574 |
| Improvements | \$ 428,423 | \$ 428,423 |
| Personal property | | |
| ASSESSED VALUE | \$ 676,997 | BOE VALUE \$ 676,997 |

Date of hearing: September 30, 2019 Recording ID# Greene

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 & Heather Greene and Mike Lamb, Realtor

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued FACTS AND FINDINGS

The subject property is a ranch style residence with 3,244 square feet, built in 1975 and is of average plus construction quality located on 1 acre.

The appellant stated that this parcel #146813-000 is their home and is adjacent to the two golf course properties #146700-000 and #146676-000. The home was remodeled in 1996 and the construction value per their insurance agent is \$125.00 per square foot. The 2018 increase was over 190%. All of the properties lie within FEMA's designation as a flood plain.

The appellant requested a value of \$490,000.

The assessor provided a list of 103 sales adjusted only for time, a 2018 property information card and a cover letter recommending no change to the assessed value.

While the Board understands the argument, no comparable sales were submitted as compelling evidence. The one acre parcel is separated from the golf course and appears on the flood plain map supplied by the county as having a portion that is not affected by the flood zones and flood fringes. It appears the property can be sold separately from the golf course.

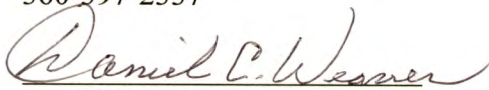
DECISION

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 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 \$676,997 as of January 1, 2018.

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

Mailed on October 9, 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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